

1 **DIAMOND MCCARTHY LLP**

Christopher R. Murray, Esq. (*pro hac vice*)

2 Michael Fishel, Esq. (*pro hac vice*)

909 Fannin, Suite 1500

3 Houston, TX 77010

4 Telephone: 713-333-5100

Facsimile: 713-333-5199

5 cmurray@diamondmccarthy.com

6 mfishel@diamondmccarthy.com

7 *Counsel for Allan B. Diamond*

Chapter 11 Trustee for Howrey LLP

8 **KORNFIELD, NYBERG, BENDES & KUHNER P.C.**

9 Eric A. Nyberg, Esq. (Bar No. 131105)

Chris D. Kuhner, Esq. (Bar No. 173291)

10 1970 Broadway, Suite 225

11 Oakland, CA 94612

12 Telephone: 510-763-1000

Facsimile: 510-273-8669

13 *Local Counsel for Allan B. Diamond,*

14 *Chapter 11 Trustee for Howrey LLP*

15 UNITED STATES BANKRUPTCY COURT
16 NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION

17 In re) Case No. 11-31376 DM
18) Chapter 11
19 HOWREY LLP,) Hon. Dennis Montali
20)

Debtor.)

21 **DECLARATION OF NO OBJECTION**
22 **TO CHAPTER 11 TRUSTEE'S FIRST**
23 **OMNIBUS MOTION FOR**
24 **AUTHORITY UNDER**
25 **BANKRUPTCY RULE 9019 TO**
26 **ENTER INTO MULTIPLE**
SETTLEMENTS WITH FORMER
HOWREY PARTNERS

I, Michael Fishel, declare as follows:

1. I am an attorney at law admitted *pro hac vice* to practice before this court and I am a partner with the law firm of Diamond McCarthy LLP, attorneys of record for Allan B. Diamond, Chapter 11 Trustee.

2. I know the following of my own personal knowledge and could and would testify competently thereto if called upon to do so.

3. On June 4, 2015, the Trustee filed a Notice and Opportunity for Hearing (“Notice”) and served the Notice on all creditors and interested parties. A copy of the Notice, including proof of service, is attached hereto as Exhibit “A.”

4. Attached hereto as Exhibit “B” is a copy of the First Omnibus Motion for Authority Under Bankruptcy Rule 9019 to Enter Into Multiple Settlements with Former Howrey Partners (“Settlement Motion”).

5. More than twenty-one (21) days have elapsed since service of the Settlement Motion and no response has been received by our office to the requested relief.

I declare under penalty of perjury that the foregoing is true and correct and that this declaration was executed this 26th day of June 2015 at Houston, Texas.

/s/ Michael Fishel

EXHIBIT A

DIAMOND McCARTHY LLP
Christopher R. Murray (*pro hac vice*)
Michael Fishel, Esq. (*pro hac vice*)
909 Fannin, 15th Floor
Houston, TX 77010
Telephone: 713-333-5100
Facsimile: 713-333-5199
cmurray@diamondmccarthy.com
mfishel@diamondmccarthy.com
Counsel for Allan B. Diamond,
Chapter 11 Trustee for Howrey LLP

KORNFELD, NYBERG, BENDES & KUHNER, P.C.

Eric A. Nyberg, Esq. (Bar No. 131105)
Chris D. Kuhner, Esq. (Bar No. 173291)
1970 Broadway, Suite 225
Oakland, CA 94612
Telephone: 510-763-1000
Facsimile: 510-273-8669
Local Counsel for Allan B. Diamond,
Chapter 11 Trustee for Howrey LLP

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION

In re	)	Case No. 11-31376 DM
	)	Chapter 11
	)	Hon. Dennis Montali
HOWREY LLP,)	
)	
Debtor.	)	NOTICE AND OPPORTUNITY FOR
	)	HEARING
)	
)	.

NOTICE IS HEREBY GIVEN that on June 4, 2015, Allan B. Diamond, in his capacity as chapter 11 trustee for the estate of Howrey LLP (the "Trustee") and the Official Committee of Unsecured Creditors ("Committee") filed his *First Omnibus Motion for Authority Under Bankruptcy Rule 9019 to Enter Into Multiple Settlements with Former Howrey Partners* (the "Settlement Motion") (Docket No. 2277).

NOTICE IS FURTHER GIVEN that Bankruptcy Local Rule 9014-1 of the United States Bankruptcy Court for the Northern District of California prescribes the procedures to be followed and any objection to the relief requested in the Settlement Motion, or request for hearing, must be filed and served upon counsel for the Trustee within 21 days of the date of service of this Notice.

NOTICE IS FURTHER GIVEN that any objection or request for hearing must be accompanied by any declarations or memoranda of law that the party wishes to present in support of its position.

Dated: June 3, 2015

DIAMOND McCARTHY LLP

/s/ Michael Fishel

Christopher R. Murray (*pro hac vice*)

Michael Fishel, Esq. (pro hac vice)

909 Fannin, 15th Floor

Houston, TX 77010

Telephone: 713-333-5100

Facsimile: 713-333-5199

cmurray@diamondmccarthy.com

mfishel@diamondmccarthy.com

Counsel for Allan B. Diamond,

Chapter 11 Trustee for Howrey LLP

**KORNFELD, NYBERG, BENDES
& KUHNER, P.C.**

Eric A. Nyberg, Esq. (Bar No. 131105)
Chris D. Kuhner, Esq. (Bar No. 173291)
1970 Broadway, Suite 225
Oakland, CA 94612
Telephone: 510-763-1000
Facsimile: 510-273-8669
*Local Counsel for Allan B. Diamond,
Chapter 11 Trustee for Howrey LLP*

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 0
- 1
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_____ (COURIER SERVICE) By providing true and correct copies of the above referenced documents via courier delivery, to the following on or about _____:

/s/ Michael Fishel
Michael Fishel

VIA CM/ECF:

United States Trustee

Minnie Loo, Esq.
Donna S. Tamanaha, Esq.
Office of the U.S. Trustee
235 Pine Street, 7th Floor
San Francisco, CA 94104-3484
Email: Minnie.Loo@usdoj.gov
Email: Donna.S.Tamanaha@usdoj.gov
Email: USTPRegion17.SF.ECF@usdoj.gov
Email: ltroxas@hotmail.com

Chapter 11 Trustee

Allan B. Diamond
Diamond McCarthy, LLP
Two Houston Center
909 Fannin Street, Suite 1500
Houston, Texas 77010
Email: adiamond@diamondmccarthy.com

Counsel for the Chapter 11 Trustee

Diamond McCarthy, LLP
Howard D. Ressler, Esq.
Email: hressler@diamondmccarthy.com
Stephen T. Loden, Esq.
Email: sloden@diamondmccarthy.com
Jason M. Rudd, Esq.
Email: jrudd@diamondmccarthy.com
Christopher R. Murray, Esq.
Email: cmurray@diamondmccarthy.com

Kornfield Nyberg Bender & Kuhner P.C.
Eric Nyberg
Email: e.nyberg@kornfieldlaw.com
Chris D. Kuhner
Email: c.kuhner@kornfieldlaw.com

Debtor's Counsel

Murray & Murray
Robert A. Franklin
Craig M. Prim
Jenny Lynn Fountain
Email: rfranklin@murraylaw.com
Email: cprim@murraylaw.com
Email: jfountain@murraylaw.com

Joel D. Adler
Email: jadler@adlerlaw.net

Duane Morris LLP

Geoffrey A. Heaton, Esq.
Email: gheaton@duanemorris.com
Aron M. Oiner, Esq.
Email: roliner@duanemorris.com

1 **Law Offices of Latham & Watkins**

Kimberly A. Posin, Esq.
Email: kim.posin@lw.com
Email: colleen.greenwood@lw.com

3 **Official Committee of Unsecured Creditors**

Whiteford, Taylor & Preston LLP
Bradford F. Englander, Esq.
Email: benglander@wtplaw.com
John F. Carlton, Esq.
Email: jcarlton@wtplaw.com
Justin P. Fasano, Esq.
Email: jfasano@wtplaw.com

7 **Counsel for The Irvine Company, LLC**

Allen Matkins, et al.
Email: mgreger@allenmatkins.com
Email: krodriguez@allenmatkins.com

9 **Counsel for Creditor Citibank, N.A.**

Paul, Weiss, Rifkind, Wharton & Garrison
Kelley A. Cornish, Esq.
Email: kcornish@paulweiss.com

14 **Counsel for Creditor Protiviti, Inc.**

McNutt Law Group, LLP
Scott H. McNutt, Esq.
Email: smcnutt@ml-sf.com
Pachulski, Stang, Ziehl & Jones
John D. Fiero, Esq.
Email: jfiero@pszjlaw.com
Email: ksuk@pszjlaw.com
Email: ocarpio@pszjlaw.com

17 **Counsel for Creditor Oracle America, Inc.**

Buchalter Nemer
Shawn M. Christianson, Esq.
Email: schristianson@buchalter.com

20 **Counsel for Creditor U.S. Bank, N.A.,
as Trustee**

Perkins Coie LLP
David J. Gold, Esq.
Email: dgold@perkinscoie.com
Gabriel Liao, Esq.
Email: gliao@perkinscoie.com

23 **Counsel for Attorneys' Liability Assurance
Society, Inc., A Risk Retention Group**

Perkins Coie LLP
Alan D. Smith, Esq.
Email: adsmith@perkinscoie.com

25 **Counsel for BP/CGCENTER I, LLC**

Allen, Matkins, Leck, Gamble and Mallory
William W. Huckins
Email: whuckins@allenmatkins.com

26 **Counsel for Creditor Warner Investment, L.P.**

McKenna Long and Aldridge LLP
Gregg S. Kleiner, Esq.

1		<i>Email: gkleiner@mckennalong.com</i>
2		Michael A. Isaacs, Esq.
3		<i>Email: misaacs@mckennalong.com</i>
4	Counsel for Creditor Iron Mountain	<i>Email: aworthing@mckennalong.com</i>
5	Information Management Inc.	
6		Bartlett, Hackett and Feinberg
7		Frank F. McGinn, Esq.
8		<i>Email: ffm@bostonbusinesslaw.com</i>
9	Counsel for Creditor Hines REIT 321	
10	North Clark Street, LLC	DLA Piper LLP
11		Frank T. Pepler, Esq.
12		<i>Email: frank.pepler@dlapiper.com</i>
13	Counsel for Creditor Stephanie Langley	
14		Outten and Golden LLP
15		Rene S. Roupinian, Esq.
16		<i>Email: rst@outtengolden.com</i>
17		<i>Email: jxh@outtengolden.com</i>
18		
19		Law Offices of James D. Wood
20		James D. Wood, Esq.
21		<i>Email: jdw@jdwoodlaw.com</i>
22	Counsel for Creditor Pension Benefit	
23	Guaranty Corp.	Office of the Chief Counsel
24		John Holland Ginsberg, Esq.
25		<i>Email: ginsberg.john@pbgc.gov</i>
26	Counsel for Interested Party Connecticut	
27	General Life Insurance Company	Schnader Harrison Segal and Lewis
28		Melissa Lor, Esq.
29		<i>Email: MLor@Schnader.com</i>
30	Counsel for Creditor Knickerbocker	
31	Properties, Inc. XXXIII	Seyfarth Shaw LLP
32		Scott Olson, Esq.
33		<i>Email: solson@seyfarth.com</i>
34	Counsel for Creditor Texas Comptroller	
35	of Public Accounts	Bankruptcy & Collections Division
36		Kimberly Walsh, Esq.
37		<i>Email: bk-kwalsh@oag.state.tx.us</i>
38	Counsel for Creditor 200 S. Main Street	
39	Investors, LLC	Ballard Spahr Andrews and Ingersoll
40		Rebecca J. Winthrop, Esq.
41		<i>Email: WinthropR@ballardspahr.com</i>
42		Penny M. Costa, Esq.
43		<i>Email: costap@ballardspahr.com</i>
44	Counsel for Creditor Citibank, N.A.	
45		Peitzman Weg LLP
46		Larry Peitzman, Esq.
47		<i>Email: lpeitzman@peitzmanweg.com</i>
48	Counsel for Jones Day	
49	And Jones Day Former Partners	Jones Day
50		Robert A. Trodella
51		<i>Email: rtrodella@jonesday.com</i>

1		Brian D. McDonald <i>Email: bdmcdonald@jonesday.com</i>
2	Counsel for Harris County	Linebarger Goggan Blair & Sampson LLP
3		John P. Dillman <i>Email: houston_bankruptcy@lgbs.com</i>
4	Counsel for Informal Group of Certain	Dumas & Clark LLP
5	Former Howrey Attorneys and Defendant	Robert E. Clark <i>Email: robert.clark@dumasclark.com</i>
6	Unum Life Insurance Company of America	
7	Counsel for SAP America, Inc.	Cooper White & Cooper LLP
8		Peter C. Califano <i>Email: pcalifano@cwclaw.com</i>
9	Counsel for SAP America, Inc.	Brown & Connery LLP
10		Donald K. Ludman, Esq. <i>Email: dludman@brownconnery.com</i>
11	Counsel for McKenna Long and Aldridge	Michael A. Isaacs, Esq. <i>Email: misaacs@mckennalong.com</i> <i>aworthing@mckennalong.com</i>
12		
13	Counsel for Jeffrey M. Judd	Judd Law Group
14		Jeffrey M. Judd, Esq. <i>Email: jeff@juddlawgroup.com</i> <i>melanie@juddlawgroup.com</i>
15		
16	Counsel for Cooper US, Inc.	Cooper Industries, Inc.
17		Paula Beck Whitten, Esq. <i>Email: paula.whitten@cooperindustries.com</i>
18	Counsel for Neal Gerber & Eisenberg LLP	Hanson Bridgett LLP
19		Nancy J. Newman <i>Email: nnewman@hansonbridgett.com</i>
20	Counsel for Defendant Kelly Services, Inc.	Ruth Elin Auerbach, Esq. <i>Email: attorneyruth@sbcglobal.net</i>
21		
22	Counsel for Creditor Rami Dalal	Teresa A. Blasberg, Esq. <i>Email: tablasberg@earthlink.net</i>
23		
24	Counsel for Defendant Sheppard Mullin	Richard W. Brunette, Esq. <i>Email: rbrunette@sheppardmullin.com</i> <i>Email: rryland@sheppardmullin.com</i>
25	Richter & Hampton LLP	
26	Counsel for Defendant Barbara G. Werther	Louis J. Cisz, III, Esq.

1		<i>Email:</i> lcisz@nixonpeabody.com
2	Counsel for Defendant Davidson Law Group,	Robert E. Clark, Esq.
3	Ralls & Niece LLP, Ropes & Gray LLP,	<i>Email:</i> robert.clark@dumasclark.com
4	Ben Davidson, Geert Goeteyn, John W. Ralls,	
5	Stephen Mavroghenis, Informal Group of Certain	
6	Former Howrey Attorneys, and Teresa Corbin	
7	Counsel for Defendant Recommind, Inc.	Patrick M. Costello, Esq.
8		<i>Email:</i> pcostello@vectislawgroup.com
9		<i>Email:</i> cleee@vectislawgroup.com
10	Counsel for Defendant Hogan Lovells US LLP	Diana D. DiGennaro, Esq.
11	Reed Smith LLP	<i>Email:</i> diana.digennaro@aporter.com
12		<i>Email:</i> jhoskins@howardrice.com
13		Jonathan Hughes, Esq.
14		<i>Email:</i> jonathan.hughes@aporter.com
15		<i>Email:</i> joanne.caruso@aporter.com
16		Pamela Phillips, Esq.
17		<i>Email:</i> pamela.phillips@aporter.com
18		<i>Email:</i> sfcalendar@aporter.com
19	Counsel for Defendant James R Batchelder,	G. Larry Engel, Esq.
20	And Interested Party Certain Former Partners	<i>Email:</i> lengel@mofo.com
21	Partners of Day Casebeer Madrid & Batchelder LLP	Vincent J. Novak
22		<i>Email:</i> vnovak@mofo.com
23		<i>Email:</i> jkline@mofo.com
24	Counsel for Defendant Baker Hughes Incorporated	Gregg M. Ficks, Esq.
25		<i>Email:</i> gficks@coblentzlaw.com
26	Counsel for Defendant Medco Health Solutions, Inc.	Michael B. Ijams, Esq.
		<i>Email:</i> mijams@curtislegalgroup.com
		<i>Email:</i> achristensen@curtislegalgroup.com
	Counsel for Defendant Legal Placements, Inc.	Bruce H. Jackson, Esq.
	And Lexolution, LLC	<i>Email:</i> bruce.jackson@bakermckenzie.com
		<i>Email:</i> christine.vonseeburg@bakermckenzie.com
	Counsel for Defendant Ceridian Benefit	Ori Katz, Esq
	Services, Inc.	<i>Email:</i> okatz@sheppardmullins.com
	Counsel for Defendant Kilpatrick Townsend	Louise E. Ma, Esq.
	& Stockton LLP	<i>Email:</i> lma@kilpatricktownsend.com
		<i>Email:</i> sbaker-lehne@kilpatricktownsend.com
	Counsel for Interested Party Ad Hoc Committee	John H. MacConaghy, Esq.
	Of Certain Former Howrey Partners	<i>Email:</i> macclaw@macbarlaw.com
		<i>Email:</i> smansour@macbarlaw.com

1		<i>Email:</i> kmuller@macbarlaw.com
2		
3	Counsel for Defendant Hunton & Williams LLP	Matthew A. Mannering, Esq. <i>Email:</i> mmannering@hunton.com <i>Email:</i> lgodfrey@hunton.com
4		
5	Counsel for Defendant Bunsow De Mory Smith & Allison LLP	Randy Michelson, Esq. <i>Email:</i> randy.michelson@michelsonlawgroup.com
6		
7	Counsel for Defendant Venable LLP	Jennifer L. Nassiri, Esq. <i>Email:</i> jnassiri@venable.com
8		
9	Counsel for Defendant TSG Reporting, Inc. & Stockton LLP	Howard S. Nevins, Esq. <i>Email:</i> hnevins@hsmlaw.com <i>Email:</i> lsamosa@hsmlaw.com
10		
11	Counsel for Defendant Intelligent Management Solutions, I	Valerie Banter Peo, Esq. <i>Email:</i> vpeo@schnader.com <i>Email:</i> mpadilla@schnader.com
12		
13	Counsel for Defendant Cornerstone Research, Inc.	Steven G. Polard, Esq. <i>Email:</i> stevenpolard@dwt.com <i>Email:</i> melissawells@dwt.com
14		
15	Counsel for Defendants Joseph Albanese & Associates, Inc., Stemcell Technologies, Inc., and Leigh Kirmsse	Scott A. Schiff, Esq. <i>Email:</i> sas@soukup-schiff.com
16		
17	Counsel for Defendant SJ Berwin LLP, and Defendant Michael Knospe,	Charles M. Tatelbaum, Esq. <i>Email:</i> ctatelbaum@hinshawlaw.com <i>Email:</i> csmith@hinshawlaw.com
18		
19	Counsel for Defendant Haynes and Boone, LLP	Alan R. Wechsler, Esq. <i>Email:</i> alan.wechsler@haynesboone.com Christopher Maciel, Esq. <i>Email:</i> chris.maciel@haynesboone.com
20		
21	Counsel for Defendant Kasowitz Benson Torres & Friedman LLP	Margaret Ziemianek, Esq. <i>Email:</i> mziemianek@kasowitz.com <i>Email:</i> courtnotices@kasowitz.com
22		
23		
24	Counsel for SJ Berwin LLP	Bradley M. Zamczyk, Esq. <i>Email:</i> bzamczyk@hinshawlaw.com <i>Email:</i> crossi@hinshawlaw.com
25		
26	Counsel for Watt Companies	Dustin P. Branch, Esq. <i>Email:</i> dustin.branch@kattenlaw.com

**Counsel for Pillsbury Winthrop
Shaw Pittman LLP**

George Allen Brandt, Esq.
Email: allen.brandt@pillsburylaw.com
Ana N. Damonte, Esq.
Email: ana.damonte@lehighhanson.com

Counsel for Creditor Verizon Communications

Dennis D. Davis, Esq.
Email: jrose@gsdllaw.com

Counsel for Davis & Hosfield Consulting

Michael Delaney, Esq.
Email: mdelaney@bakerlaw.com
Clinton J. McCord, Esq.
Email: cmccord@edwardswildman.com

Counsel for Seyfarth Shaw LLP

Marianne M. Dickson, Esq.
Email: mdickson@seyfarth.com
M. Ryan Pinkston, Esq.
Email: rpinkston@seyfarth.com

Counsel for Perkins Coie LLP

Judith B. Gitterman, Esq.
Email: jgitterman@perkinscoie.com
Jeffrey S. Goodfried, Esq.
Email: jgoodfried@perkinscoie.com

Counsel for Vestigant, LLC

Walter W. Gouldsbury, III, Esq.
Email: wwg@jmbm.com

Counsel for Andrew Reidy

Miriam E. Hiser, Esq.
Email: mhiser@hiserlaw.com

Counsel for Salter & Company PLLC

Ivo Keller, Esq.
Email: ikeller@buchalter.com

Counsel for Stemcell Technologies, Inc.

Richard A. Lapping, Esq.
Email: Richard@lappinglegal.com

Counsel for Katherine M. Basile

Monika P. Lee, Esq.
Email: monikalee@leelawllp.com

Counsel for Thomson Reuters, Inc.

Issa K. Moe, Esq.
Email: issa.moe@lawmoss.com

Counsel for IKON Office Solutions, Inc.

Christopher O. Rivas, Esq.
Email: crivas@reedsmith.com

Counsel for Shearman & Sterling LLP

Steven E. Sherman, Esq.
Email: sesherman@shearman.com

Counsel for Baker Hughes Inc.

Ross Spence, Esq.
Email: rossspence@snowfogel.com

1 ***VIA EMAIL:***

2 **Counsel for Creditor Citibank, N.A.**

Paul, Weiss, Rifkind, Wharton & Garrison

Kelley A. Cornish, Esq.

Email: kcornish@paulweiss.com

Diane Meyers, Esq.

Email: dmeyers@paulweiss.com

Jacob J. Adlerstein, Esq.

Email: jadlerstein@paulweiss.com

ayoung@paulweiss.com

7 **Ballard Spahr LLP**

Matthew Moncur, Esq.

Email: moncurm@ballardspahr.com

8 **EMC Corporation**

c/o Receivable Management Services

Steven Sass, Esq.

Email: steven.sass@rmsna.com

Ronald Rowland, Esq.

Email: Ronald.rowland@rmsna.com

11 **Olin Corporation**

S. Christian Mullgardt

Email: scmullgardt@olin.com

13 ***VIA U.S. MAIL:***

15 Jeffrey C. Wisler, Esq.
Connolly Bove Lodge & Hutz LLP
1007 North Orange Street
16 Wilmington, DE 19899

17 County of Loudoun Virginia
18 Belkys Escobar
1 Harrison St., S.E. 5th Fl.
19 Leesburg, VA 20175-3102

20 Guy Davis
Protiviti Inc.
21 1051 East Cary Street, Suite 602
22 Richmond, VA 23219

23 George E. Shoup, III
Development Specialists, inc.
6375 Riverside Drive, Suite 200
24 Dublin, OH 43017-5373

25 Kyle Everett
Development Specialists, Inc.
26 235 Pine Street, Suite 1150
San Francisco, CA 94104

EXHIBIT B

DIAMOND McCARTHY LLP

Christopher R. Murray (*pro hac vice*)
Michael Fishel, Esq. (*pro hac vice*)
909 Fannin, 15th Floor
Houston, TX 77010
Telephone: 713-333-5100
Facsimile: 713-333-5199
cmurray@diamondmccarthy.com
mfishel@diamondmccarthy.com
Counsel for Allan B. Diamond,
Chapter 11 Trustee for Howrey LLP

KORNFELD, NYBERG, BENDES & KUHNER, P.C.

Eric A. Nyberg, Esq. (Bar No. 131105)
Chris D. Kuhner, Esq. (Bar No. 173291)
1970 Broadway, Suite 225
Oakland, CA 94612
Telephone: 510-763-1000
Facsimile: 510-273-8669
Local Counsel for Allan B. Diamond,
Chapter 11 Trustee for Howrey LLP

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION

In re	)	Case No. 11-31376 DM
	)	Chapter 11
HOWREY LLP,	)	Hon. Dennis Montali
)	
Debtor.	)	FIRST OMNIBUS MOTION FOR
	)	AUTHORITY UNDER BANKRUPTCY
	)	RULE 9019 TO ENTER INTO
	)	MULTIPLE SETTLEMENTS WITH
	)	FORMER HOWREY PARTNERS

TO THE HONORABLE DENNIS MONTALI, UNITED STATES BANKRUPTCY JUDGE:

Allan B. Diamond, the chapter 11 trustee ("Trustee") of the estate of Howrey LLP ("Howrey" or "Debtor") seeks authority under Federal Rule of Bankruptcy Procedure 9019 for authority to settle claims pursuant to agreements with certain former Howrey partners.

RELIEF SOUGHT

1. The Trustee's declaration in support of this motion appears at **Exhibit A**. The Trustee's declaration is incorporated by reference as if set forth fully in the text of this motion.

2. The Trustee seek this Court's approval of the following settlements:

- a. Katherine Basile, agreement at **Exhibit B**;
- b. Joachim Feldges, agreement at **Exhibit C**;
- c. Leigh Kirmsse, agreement at **Exhibit D**;
- d. Peter Tracey, agreement at **Exhibit E**;
- e. Ben Davidson and the Davidson Law Group, agreement at **Exhibit F**;
- f. Ethan Litwin, agreement at **Exhibit G**;
- g. Barbara Werther, agreement at **Exhibit H**;
- h. Jessica Breitbeil, agreement at **Exhibit I**;
- i. Frank Cote, agreement at **Exhibit J**;
- j. Brent Allen, agreement at **Exhibit K**;
- k. Gary Fischman, agreement at **Exhibit L**;
- l. Jeffrey Lenser, agreement at **Exhibit M**;
- m. Todd McLawhorn, agreement at **Exhibit N**; and
- n. Kenneth Donnelly, agreement as **Exhibit O**.

3. Each of these agreements was negotiated separately. The settlements are offered together in this omnibus motion for administrative efficiency, but each settlement is offered on its own merits, and none is contingent on Court approval of any of the other settlements.

4. If approved, the settlements would collectively release claims against the Howrey estate of \$420,807, of which \$34,725 constitute alleged priority wage claims; release all other

claims against the Howrey estate held by the releasing parties but not included in filed proofs of claim; and cash payments to the Howrey estate of \$139,862.

JURISDICTION

5. The Court has jurisdiction pursuant to 28 U.S.C. §§ 1334(a) and (b). This is a core proceeding pursuant to 28 U.S.C. § 157(b) (2). The parties to each settlement consent to this Court's jurisdiction. *See* Ex. B ¶ 13; Ex. C ¶ 12; Ex. D ¶ 12; Ex. E ¶ 13; Ex. F ¶ 14; Ex. G ¶ 13; Ex. H ¶ 15; Ex. I ¶ 13; Ex. J ¶ 13; Ex. K ¶ 13; Ex. L. ¶ 13; Ex. M ¶ 13; Ex. N ¶ 13; and O ¶ 13.

BACKGROUND

Howrey Bankruptcy

6. Prior to entering bankruptcy, Howrey was a major international law firm.

7. On April 11, 2011, certain creditors of Howrey filed a chapter 7 involuntary petition against the Debtor. On June 6, 2011, the Court entered an order converting the above captioned case to a case under chapter 11 of the Bankruptcy Code.

8. On September 22, 2011, the Court entered an order granting a motion to appoint a chapter 11 trustee. On October 7, 2011, the U.S. Trustee for the Northern District of California appointed the Trustee as chapter 11 trustee for the estate of Howrey. On October 12, 2011, the Court entered an order approving the appointment of the Trustee.

The Trustee's Claims Against the Settling Parties

9. The Trustee's claims against the settling parties fall into three categories:

a. Clawback Claims. Howrey made distributions to partners during the time period that the Trustee alleges that Howrey was insolvent. These distributions included both bonuses paid to certain partners and payments in return of capital contributions. The Trustee asserts that these distributions are avoidable as fraudulent transfers under both the Bankruptcy

1 Code (section 548) and under District of Columbia law (through Bankruptcy Code section 544)
2 and that the amounts distributed are recoverable under Bankruptcy Code section 550. Former
3 partners have raised several defenses to these clawback claims. In the case of regular draws and
4 bonuses, some former partners argue that payments were not equity distributions but were
5 instead salary paid for legal services provided. Some former partners allege a contractual
6 entitlement to some of the payments. With respect to payments in return of capital contributions,
7 some payments were made directly to financial institutions to repay loans the partners took to
8 fund their capital contributions. Some partners allege that repayment of those loans relieved
9 Howrey of potential guarantor liability on those loans. If successful, any of these arguments by
10 former partners might establish reasonably equivalent value for the transfers and prevent the
11 Trustee's recovery. The Trustee asserts clawback claims against all of the settling parties.

12 b. Unfinished Business Claims. The Trustee asserts a right to an accounting
13 for profits on unfinished business received by former partners for their work on client matters
14 that were open at the time those partners left Howrey. These claims arise under *Jewel v. Boxer*,
15 156 Cal. App. 3d 171 (1984) and its progeny. The only settlement that includes a release of
16 unfinished business claims is the Davidson settlement.

17 c. Tax Reimbursement Claims. The Trustee, as required by federal law and
18 regulations issued by the US Department of the Treasury pursuant to the Internal Revenue Code,
19 paid the U.S. income tax obligations of certain former Howrey partners who reside abroad. The
20 Trustee is seeking full reimbursement of those payments. The only settlement in this motion that
21 involves tax reimbursement claims is the Feldges settlement.

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Background and Terms of Each Settlement

12. Feldges. Joachim Feldges was a Howrey partner and resides abroad. The Trustee paid \$3,313 to the IRS on account of Feldges U.S. income tax liability, as required by federal law. The Trustee also asserts clawback claims for distributions paid to Feldges during the time period that the Trustee alleges Howrey was insolvent. The Trustee's counsel negotiated directly with Feldges for approximately three months. Under the proposed settlement, Feldges would pay the estate \$40,000 and release any potential claims he may have against the estate.

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1 employment, which would prevent the Trustee from collecting on any judgment. Under the
2 proposed settlement, Kirmsse would release claim #1059 and any other claims against the estate.

3 14. Tracey. Peter Tracey was a Howrey partner. The Trustee asserts clawback
4 claims against him. The Trustee's counsel negotiated directly with Tracey at arm's length.
5 Under the proposed settlement, Tracey would pay the estate \$2,000 and release any other claims
6 against the Howrey estate.

7 15. Davidson. Ben Davidson was a former Howrey partner and is now affiliated with
8 the Davidson Law Group. Davidson filed proof of claim #659 against the estate for \$93,000, of
9 which \$11,725 is an alleged priority wage claim. The Trustee asserts both clawback claims for
10 distributions in return of capital and unfinished business claims for client matters that Davidson
11 took with him to his new firm upon dissociating from Howrey. The Trustee initiated litigation
12 on these claims in *Diamond v. Davidson Law Group*, No. 14-3039-DM (Bankr. N.D. Cal.),
13 which is pending in this Court. The Trustee's counsel negotiated for several months directly
14 with Davidson, who disclosed aspects related to his and his law firm's financial condition that
15 reflect negatively on the Trustee's ability to collect on any significant judgment amount. Under
16 the proposed settlement, Davidson would release his proof of claim, he and his law firm would
17 release any other claims against the estate, Davidson would pay \$5,000, and the Trustee would
18 dismiss the adversary case against Davidson and the Davidson Law Group.

19 16. Litwin. Ethan Litwin was a Howrey partner. The Trustee asserts clawback
20 claims against him. The Trustee's counsel negotiated directly with Litwin at arm's length.
21 Under the proposed settlement, Litwin would pay the estate \$2,100 and release any claims
22 against the Howrey estate.

23 17. Werther. Barbara Werther was a Howrey partner. The Trustee asserts clawback
24 claims and claims related to a goodwill purchase agreement she entered into with Howrey. The
25

1 Trustee's counsel negotiated with Werther's counsel at arm's length over a period of months.
2 While the parties were unable to agree to a global resolution of all claims between them, they did
3 reach a proposed settlement related to the clawback claims, under which Werther would pay the
4 estate \$69,700, and the estate would preserve all claims on the goodwill purchase agreement.

5 18. Breitbeil. Jessica Breitbeil was a Howrey partner. The Trustee asserts clawback
6 claims based on payments made to her in return of capital. The Trustee's counsel negotiated
7 with Breitbeil's counsel at arm's length. Under the proposed settlement, Breitbeil would pay the
8 estate \$3,500 and release any claims against the Howrey estate.

9 19. Cote. Frank Cote was a Howrey partner. The Trustee asserts clawback claims
10 against him. The Trustee's counsel negotiated directly with Cote at arm's length. Under the
11 proposed settlement, Cote would pay the estate \$1,469 and release any claims against the
12 Howrey estate.

13 20. Allen. Brent Allen was a Howrey partner. The Trustee asserts clawback claims
14 against him. The Trustee's counsel negotiated directly with Allen at arm's length. Under the
15 proposed settlement, Allen would pay the estate \$1,500 and release any claims against the
16 Howrey estate.

17 21. Fischman. Gary Fischman was a Howrey partner who filed proof of claim #579-1
18 against the estate for \$198,896.73, of which \$11,725 is an alleged priority wage claim. The
19 Trustee asserts clawback claims against him. The Trustee's counsel negotiated directly with
20 Fischman at arm's length. Under the proposed settlement, Fischman would pay the estate \$1,688
21 and release claim #579-1 and any other claims against the estate.

22 22. Lenser. Jeffrey Lenser was a Howrey partner who filed proof of claim #718-1
23 against the estate for \$58,628.61. The Trustee asserts clawback claims against him based on
24 payments in return of capital and other distributions received. The Trustee's counsel negotiated
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1 directly with Lenser at arm's length. Under the proposed settlement, Lenser would pay the estate
2 \$7,000 and release claim #718-1 and any other claims against the estate.

3 23. McLawhorn. Todd McLawhorn was a Howrey partner. The Trustee asserts
4 clawback claims against him based on payments in return of capital. The Trustee's counsel
5 negotiated directly with McLawhorn at arm's length. Under the proposed settlement,
6 McLawhorn would pay \$1,305 and release any claims against the Howrey estate.c

7 24. Donnelly. Kenneth Donnelly was a Howrey partner. The Trustee asserts
8 clawback claims against him based on payments in return of capital. The Trustee's counsel
9 negotiated directly with Donnelly at arm's length. Under the proposed settlement, Donnelly
10 would pay \$1,600 and release any claims against the Howrey estate.

11 25. For the reasons discussed below, the Trustee submit that each of the proposed
12 settlements falls within the range of reasonableness, is in the best interests of the estate, and is a
13 fair and equitable transactions to all parties and for the benefit of creditors.

14 **BASIS FOR RELIEF AND APPLICABLE AUTHORITY**

15 26. The Trustee seeks authority to enter into this settlement under Federal Rule of
16 Bankruptcy Procedure 9019(a). Each of the proposed settlements falls squarely within the
17 reasonable business judgment of the Trustee and satisfies the requirements of Rule 9019.

18 **Compromise under Bankruptcy Rule 9019(a)**

19 27. Bankruptcy Rule 9019(a) authorizes the Court "[o]n motion by the trustee and
20 after notice and a hearing, [to] approve a compromise or settlement."

21 28. "The bankruptcy court has 'great latitude' in approving compromise agreements."
22 *Woodson v. Fireman's Insurance, Co. (In re Woodson)*, 839 F.2d 610, 620 (9th Cir. 1988).
23 "[T]he law favors compromise and not litigation for its own sake." *See Port O'Call Investment*
24 *Co. v. Blair (In re Blair)*, 538 F.2d 849, 851 (9th Cir. 1976). Rule 9019 empowers bankruptcy

1 courts to approve compromises and settlements that are “fair and equitable” and “in the best
2 interest of the estate.” *Martin v. Kane (In re A & C Properties)*, 784 F.2d 1377, 1381 (9th Cir.
3 1986), *cert. denied sub nom. Martin v. Robinson*, 479 U.S. 854 (1986).

4 29. The Ninth Circuit has identified four factors to consider in evaluating the
5 reasonableness of a proposed settlement under Rule 9019: “(a) [t]he probability of success in the
6 litigation; (b) the difficulties, if any, to be encountered in the matter of collection; (c) the
7 complexity of the litigation involved, and the expense, inconvenience and delay necessarily
8 attending it; [and] (d) the paramount interest of the creditors and a proper deference to their
9 reasonable views in the premises.” *In re A & C Properties*, 784 F.3d at 1381.

10 30. The Trustee and the Committee have the burden of persuasion, but “a court
11 generally gives deference to a trustee’s business judgment in deciding whether to settle a
12 matter,” *In re Mickey Thompson, Entertainment Group, Inc.*, 292 B.R. 415, 420 (B.A.P. 9th Cir.
13 2003).

14 31. Here, as discussed below and in the Trustee’s declaration, the Trustee has
15 determined in the exercise of his business judgment that the proposed Settlement is fair and
16 reasonable within the standards discussed above; that it is in the best interests of the estate.

17 32. The Trustee’s “fair and equitable” determination is based on his analysis of the
18 four factors outlined in *A&C Properties*.

19 33. Factor 1: Litigation Risk. The Trustee believes he has strong claims against the
20 settling defendants. However, these claims are not without risk. On the clawback claims, the
21 Trustee may fail to establish insolvency during the relevant time periods. The Trustee may also
22 fail to establish that the distributions were, in fact, equity distributions, and were not
23 compensation for which reasonably equivalent value was provided. On the unfinished business
24 claims, there is risk that the appellate courts will determine that the *Jewel* doctrine does not apply

1 in the context of the Trustee's claims here. That precise conclusion was reached this week in a
2 published decision by US District Court Judge James Donato in the consolidated appeals of
3 certain law firm defendants in *Hogan Lovells US LLP v. Howrey LLP*, Case No. 14-cv-04889-JD
4 (N.D. Cal.). This issue likely will not be resolved for some time in the future depending upon
5 rulings from the US Court of Appeals for the Ninth Circuit and, potentially, the Court of Appeals
6 for the District of Columbia, and is therefore an uncertain outcome.

7 34. Factor 2: Collections Risk. In the Trustee's experience, litigation against private
8 individuals invariably involves some degree of collections risk for a judgment of any substantial
9 amount. In addition, some individual defendants – here, Kirmsse and Davidson – have
10 extenuating circumstances that add additional collections risk, which factor into the Trustee's
11 determination of what settlement amount is reasonable in his business judgment. Finally, in the
12 case of defendants who reside abroad – here, Feldges – collections risk includes potential hurdles
13 in enforcing the judgment of a US court in a foreign jurisdiction.

14 35. Factor 3: Litigation Cost. Litigation of these cases would be costly and time
15 consuming. On the clawback claims, litigation will require expert testimony on insolvency,
16 which adds a layer of cost to an already complex area of law. The contract and *Jewel* claims will
17 also require extensive and costly discovery, including of former partners and documents related
18 to client engagements and relationships. Litigation in this area is also highly contentious, given
19 that the defendants are generally private individual attorneys with personal and emotional
20 investments in the outcome. This factor weighs very heavily in favor of compromise.

21 36. Factor 4: Creditor Interest. The Trustee seeks to avoid the costs and delays of
22 litigation. Closing these settlements would provide an immediate and significant financial
23 benefit to the estate, not only in terms of saved professional fees, but also from the cash
24 payments and claims releases under the individual agreements.

1 37. In light of the *A&C Properties* factors and the substantial deference afforded to
2 the Trustee's business judgment, the Court should approve each of the proposed settlements.

3 **RESERVATION OF RIGHTS**

4 38. The Trustee reserves all rights to prosecute all available claims against, including
5 objections to all claims against the estate of, any settling party whose settlement is not approved.
6 Nothing in this motion or in the individual settlements waives any claims, objections or defenses
7 as between the Debtor's estate and any party other than the parties to each settlement.

8 **CONCLUSION**

9 For these reasons, the Trustee and Committee respectfully request that the Court grant the
10 Motion.

11 Dated: June 4, 2015

DIAMOND McCARTHY LLP

/s/ Michael Fishel

Christopher R. Murray (*pro hac vice*)

Michael Fishel, Esq. (*pro hac vice*)

909 Fannin, 15th Floor

Houston, TX 77010

Telephone: 713-333-5100

Facsimile: 713-333-5199

cmurray@diamondmccarthy.com

mfishel@diamondmccarthy.com

Counsel for Allan B. Diamond,

Chapter 11 Trustee for Howrey LLP

**KORNFELD, NYBERG, BENDES
& KUHNER, P.C.**

Eric A. Nyberg, Esq. (Bar No. 131105)

Chris D. Kuhner, Esq. (Bar No. 173291)

1970 Broadway, Suite 225

Oakland, CA 94612

Telephone: 510-763-1000

Facsimile: 510-273-8669

Local Counsel for Allan B. Diamond,

Chapter 11 Trustee for Howrey LLP

1 **NOTICE OF SERVICE**

2 X (CM/ECF) The document was electronically served on the parties to this action via the
3 mandatory United States Bankruptcy Court of California CM/ECF system upon filing of above
described document:

4 **SEE ATTACHED SERVICE LIST**

5 X (ELECTRONIC MAIL SERVICE) By electronic mail (e-mail) the above listed
6 document(s) without error to the email address(es) set forth below on this date:

7 **SEE ATTACHED SERVICE LIST**

8 X (UNITED STATES MAIL) By depositing a copy of the above-referenced documents for
mailing in the United States Mail, first class postage prepaid, at Houston, Texas, to the parties
9 listed, at their last known mailing addresses, on this date:

10 **SEE ATTACHED SERVICE LIST**

11 (OVERNIGHT COURIER) By depositing a true and correct copy of the above
referenced document for overnight delivery via Federal Express, at a collection facility
12 maintained for such purpose, addressed to the parties on the attached service list, at their last
known delivery address, on the date above written.

13 (COURIER SERVICE) By providing true and correct copies of the above referenced
documents [with copies of the supporting detailed invoices/attorney time records for the Final
14 Fee Application] via courier delivery, to the following on or about _____:

15 (FACSIMILE) That I served a true and correct copy of the above-referenced document via
16 facsimile, to the facsimile numbers indicated, to those people listed on the attached service list,
on the date above written.

17
18 /s/ Michael Fishel
19 Michael Fishel
20
21
22
23
24
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VIA CM/ECF:

United States Trustee

Minnie Loo, Esq.
Donna S. Tamanaha, Esq.
Office of the U.S. Trustee
235 Pine Street, 7th Floor
San Francisco, CA 94104-3484
Email: Minnie.Loo@usdoj.gov
Email: Donna.S.Tamanaha@usdoj.gov
Email: USTPRegion17.SF.ECF@usdoj.gov
Email: ltroxas@hotmail.com

Chapter 11 Trustee

Allan B. Diamond
Diamond McCarthy, LLP
Two Houston Center
909 Fannin Street, Suite 1500
Houston, Texas 77010
Email: adiamond@diamondmccarthy.com

Counsel for the Chapter 11 Trustee

Diamond McCarthy, LLP
Howard D. Ressler, Esq.
Email: hressler@diamondmccarthy.com
Stephen T. Loden, Esq.
Email: sloden@diamondmccarthy.com
Jason M. Rudd, Esq.
Email: jrudd@diamondmccarthy.com
Christopher R. Murray, Esq.
Email: cmurray@diamondmccarthy.com

Kornfield Nyberg Bender & Kuhner P.C.
Eric Nyberg
Email: e.nyberg@kornfieldlaw.com
Chris D. Kuhner
Email: c.kuhner@kornfieldlaw.com

Debtor's Counsel

Murray & Murray
Robert A. Franklin
Craig M. Prim
Jenny Lynn Fountain
Email: rfranklin@murraylaw.com
Email: cprim@murraylaw.com
Email: jfountain@murraylaw.com

Joel D. Adler
Email: jadler@adlerlaw.net

Duane Morris LLP

Geoffrey A. Heaton, Esq.
Email: gheaton@duanemorris.com
Aron M. Oiner, Esq.

<p>1</p> <p>2 Law Offices of Latham & Watkins</p> <p>3</p> <p>4 Official Committee of Unsecured Creditors</p> <p>5</p> <p>6</p> <p>7</p> <p>8 Counsel for The Irvine Company, LLC</p> <p>9</p> <p>10 Counsel for Creditor Citibank, N.A.</p> <p>11</p> <p>12</p> <p>13</p> <p>14 Counsel for Creditor Protiviti, Inc.</p> <p>15</p> <p>16</p> <p>17</p> <p>18 Counsel for Creditor Oracle America, Inc.</p> <p>19</p> <p>20 Counsel for Creditor U.S. Bank, N.A.,</p> <p>21 as Trustee</p> <p>22</p> <p>23 Counsel for Attorneys' Liability Assurance</p> <p>24 Society, Inc., A Risk Retention Group</p> <p>25</p> <p>26</p>	<p><i>Email: roliner@duanemorris.com</i></p> <p>Kimberly A. Posin, Esq. <i>Email: kim.posin@lw.com</i> <i>Email: colleen.greenwood@lw.com</i></p> <p>Whiteford, Taylor & Preston LLP Bradford F. Englander, Esq. <i>Email: benglander@wtplaw.com</i> John F. Carlton, Esq. <i>Email: jcarlton@wtplaw.com</i> Justin P. Fasano, Esq. <i>Email: jfasano@wtplaw.com</i></p> <p>Allen Matkins, et al. <i>Email: mgreger@allenmatkins.com</i> <i>Email: krodriguez@allenmatkins.com</i></p> <p>Paul, Weiss, Rifkind, Wharton & Garrison Kelley A. Cornish, Esq. <i>Email: kcornish@paulweiss.com</i></p> <p>McNutt Law Group, LLP Scott H. McNutt, Esq. <i>Email: smcnutt@ml-sf.com</i></p> <p>Pachulski, Stang, Ziehl & Jones John D. Fiero, Esq. <i>Email: jfiero@pszjlaw.com</i> <i>Email: ksuk@pszjlaw.com</i> <i>Email: ocarpio@pszjlaw.com</i></p> <p>Buchalter Nemer Shawn M. Christianson, Esq. <i>Email: schristianson@buchalter.com</i></p> <p>Perkins Coie LLP David J. Gold, Esq. <i>Email: dgold@perkinscoie.com</i> Gabriel Liao, Esq. <i>Email: gliao@perkinscoie.com</i></p> <p>Perkins Coie LLP Alan D. Smith, Esq. <i>Email: adsmith@perkinscoie.com</i></p>
---	---

1 **Counsel for BP/CGCENTER I, LLC**

Allen, Matkins, Leck, Gamble and Mallory
William W. Huckins

Email: whuckins@allenmatkins.com

2
3 **Counsel for Creditor Warner Investment, L.P.**

McKenna Long and Aldridge LLP

Gregg S. Kleiner, Esq.

Email: gkleiner@mckennalong.com

Michael A. Isaacs, Esq.

Email: misaacs@mckennalong.com

Email: aworthing@mckennalong.com

4
5
6
7 **Counsel for Creditor Iron Mountain**
Information Management Inc.

Bartlett, Hackett and Feinberg

Frank F. McGinn, Esq.

Email: ffm@bostonbusinesslaw.com

8
9 **Counsel for Creditor Hines REIT 321**
North Clark Street, LLC

DLA Piper LLP

Frank T. Pepler, Esq.

Email: frank.pepler@dlapiper.com

10
11 **Counsel for Creditor Stephanie Langley**

Outten and Golden LLP

Rene S. Roupinian, Esq.

Email: rst@outtengolden.com

Email: jxh@outtengolden.com

12
13
14 **Law Offices of James D. Wood**

James D. Wood, Esq.

Email: jdww@jdwoodlaw.com

15
16 **Counsel for Creditor Pension Benefit**
Guaranty Corp.

Office of the Chief Counsel

John Holland Ginsberg, Esq.

Email: ginsberg.john@pbgc.gov

17
18 **Counsel for Interested Party Connecticut**
General Life Insurance Company

Schnader Harrison Segal and Lewis

Melissa Lor, Esq.

Email: MLor@Schnader.com

19
20 **Counsel for Creditor Knickerbocker**
Properties, Inc. XXXIII

Seyfarth Shaw LLP

Scott Olson, Esq.

Email: solson@seyfarth.com

21
22 **Counsel for Creditor Texas Comptroller**
of Public Accounts

Bankruptcy & Collections Division

Kimberly Walsh, Esq.

Email: bk-kwalsh@oag.state.tx.us

23
24 **Counsel for Creditor 200 S. Main Street**
Investors, LLC

Ballard Spahr Andrews and Ingersoll

Rebecca J. Winthrop, Esq.

Email: WinthropR@ballardspahr.com

Penny M. Costa, Esq.

Email: costap@ballardspahr.com

1 **Counsel for Creditor Citibank, N.A.**

Peitzman Weg LLP

Larry Peitzman, Esq.

Email: lpeitzman@peitzmanweg.com

2
3 **Counsel for Jones Day
4 And Jones Day Former Partners**

Jones Day

Robert A. Trodella

Email: rtrodella@jonesday.com

Brian D. McDonald

Email: bdmcdonald@jonesday.com

5
6 **Counsel for Harris County**

Linebarger Goggan Blair & Sampson LLP

John P. Dillman

Email: houston_bankruptcy@lgbs.com

7
8
9 **Counsel for Informal Group of Certain
10 Former Howrey Attorneys and Defendant
Unum Life Insurance Company of America**

Dumas & Clark LLP

Robert E. Clark

Email: robert.clark@dumasclark.com

11 **Counsel for SAP America, Inc.**

Cooper White & Cooper LLP

Peter C. Califano

Email: pcalifano@cwclaw.com

12
13 **Counsel for SAP America, Inc.**

Brown & Connery LLP

Donald K. Ludman, Esq.

Email: dludman@brownconnery.com

14
15 **Counsel for McKenna Long and Aldridge**

Michael A. Isaacs, Esq.

Email: misaacs@mckennalong.com

aworthing@mckennalong.com

16
17 **Counsel for Jeffrey M. Judd**

Judd Law Group

Jeffrey M. Judd, Esq.

Email: jeff@juddlawgroup.com

melanie@juddlawgroup.com

18
19
20 **Counsel for Cooper US, Inc.**

Cooper Industries, Inc.

Paula Beck Whitten, Esq.

Email: paula.whitten@cooperindustries.com

21
22 **Counsel for Neal Gerber & Eisenberg LLP**

Hanson Bridgett LLP

Nancy J. Newman

Email: nnewman@hansonbridgett.com

23
24 **Counsel for Defendant Kelly Services, Inc.**

Ruth Elin Auerbach, Esq.

Email: attorneyruth@sbcglobal.net

25
26 **Counsel for Creditor Rami Dalal**

Teresa A. Blasberg, Esq.

**Counsel for Defendant Sheppard Mullin
Richter & Hampton LLP**

Email: tablasberg@earthlink.net

Richard W. Brunette, Esq.
Email: rbrunette@sheppardmullin.com
Email: rryland@sheppardmullin.com

Counsel for Defendant Barbara G. Werther

Louis J. Cisz, III, Esq.
Email: lcisz@nixonpeabody.com

**Counsel for Defendant Davidson Law Group,
Ralls & Niece LLP, Ropes & Gray LLP,
Ben Davidson, Geert Goeteyn, John W. Ralls,
Stephen Mavroghenis, Informal Group of Certain
Former Howrey Attorneys, and Teresa Corbin**

Robert E. Clark, Esq.
Email: robert.clark@dumasclark.com

Counsel for Defendant Recommind, Inc.

Patrick M. Costello, Esq.
Email: pcostello@vectislawgroup.com
Email: cleee@vectislawgroup.com

**Counsel for Defendant Hogan Lovells US LLP
Reed Smith LLP**

Diana D. DiGennaro, Esq.
Email: diana.digennaro@aporter.com
Email: jhoskins@howardrice.com
Jonathan Hughes, Esq.
Email: jonathan.hughes@aporter.com
Email: joanne.caruso@aporter.com
Pamela Phillips, Esq.
Email: pamela.phillips@aporter.com
Email: sfcalendar@aporter.com

**Counsel for Defendant James R Batchelder,
And Interested Party Certain Former Partners
Partners of Day Casebeer Madrid & Batchelder LLP**

G. Larry Engel, Esq.
Email: lengel@mofo.com
Vincent J. Novak
Email: vnovak@mofo.com
Email: jkline@mofo.com

Counsel for Defendant Baker Hughes Incorporated

Gregg M. Ficks, Esq.
Email: gficks@coblentzlaw.com

Counsel for Defendant Medco Health Solutions, Inc.

Michael B. Ijams, Esq.
Email: mijams@curtislegalgroup.com
Email: achristensen@curtislegalgroup.com

**Counsel for Defendant Legal Placements, Inc.
And Lexolution, LLC**

Bruce H. Jackson, Esq.
Email: bruce.jackson@bakermckenzie.com
Email:
christine.vonseeburg@bakermckenzie.com

Counsel for Defendant Ceridian Benefit Services, Inc.

Ori Katz, Esq.
Email: okatz@sheppardmullins.com

Counsel for Defendant Kilpatrick Townsend & Stockton LLP

Louise E. Ma, Esq.
Email: lma@kilpatricktownsend.com
Email: sbaker-lehne@kilpatricktownsend.com

Counsel for Interested Party Ad Hoc Committee Of Certain Former Howrey Partners

John H. MacConaghy, Esq.
Email: macclaw@macbarlaw.com
Email: smansour@macbarlaw.com
Email: kmuller@macbarlaw.com

Counsel for Defendant Hunton & Williams LLP

Matthew A. Mannering, Esq.
Email: mmannering@hunton.com
Email: lgodfrey@hunton.com

Counsel for Defendant Bunsow De Mory Smith & Allison LLP

Randy Michelson, Esq.
Email: randy.michelson@michelsonlawgroup.com

Counsel for Defendant Venable LLP

Jennifer L. Nassiri, Esq.
Email: jnassiri@venable.com

Counsel for Defendant TSG Reporting, Inc. & Stockton LLP

Howard S. Nevins, Esq.
Email: hnevins@hsmlaw.com
Email: lsamosa@hsmlaw.com

Counsel for Defendant Intelligent Management Solutions, I

Valerie Banter Peo, Esq.
Email: vpeo@schnader.com
Email: mpadilla@schnader.com

Counsel for Defendant Cornerstone Research, Inc.

Steven G. Polard, Esq.
Email: stevenpolard@dwt.com
Email: melissawells@dwt.com

Counsel for Defendants Joseph Albanese & Associates, Inc., Stemcell Technologies, Inc., and Leigh Kirmsse

Scott A. Schiff, Esq.
Email: sas@soukup-schiff.com

Counsel for Defendant SJ Berwin LLP, and Defendant Michael Knospe,

Charles M. Tatelbaum, Esq.
Email: ctatelbaum@hinshawlaw.com
Email: csmith@hinshawlaw.com

Counsel for Defendant Haynes and Boone, LLP

Alan R. Wechsler, Esq.
Email: alan.wechsler@haynesboone.com
Christopher Maciel, Esq.
Email: chris.maciel@haynesboone.com

**Counsel for Defendant Kasowitz Benson
Torres & Friedman LLP**

Margaret Ziemianek, Esq.
Email: mziemianek@kasowitz.com
Email: courtnotices@kasowitz.com

Counsel for SJ Berwin LLP

Bradley M. Zamczyk, Esq.
Email: bzamczyk@hinshawlaw.com
Email: crossi@hinshawlaw.com

Counsel for Watt Companies

Dustin P. Branch, Esq.
Email: dustin.branch@kattenlaw.com

**Counsel for Pillsbury Winthrop
Shaw Pittman LLP**

George Allen Brandt, Esq.
Email: allen.brandt@pillsburylaw.com
Ana N. Damonte, Esq.
Email: ana.damonte@lehighhanson.com

Counsel for Creditor Verizon Communications

Dennis D. Davis, Esq.
Email: jrose@gsdllaw.com

Counsel for Davis & Hosfield Consulting

Michael Delaney, Esq.
Email: mdelaney@bakerlaw.com
Clinton J. McCord, Esq.
Email: cmccord@edwardswildman.com

Counsel for Seyfarth Shaw LLP

Marianne M. Dickson, Esq.
Email: mdickson@seyfarth.com
M. Ryan Pinkston, Esq.
Email: rpinkston@seyfarth.com

Counsel for Perkins Coie LLP

Judith B. Gitterman, Esq.
Email: jgitterman@perkinscoie.com
Jeffrey S. Goodfried, Esq.
Email: jgoodfried@perkinscoie.com

Counsel for Vestigant, LLC

Walter W. Gouldsbury, III, Esq.
Email: wwg@jmbm.com

Counsel for Andrew Reidy

Miriam E. Hiser, Esq.
Email: mhiser@hiserlaw.com

Counsel for Salter & Company PLLC

Ivo Keller, Esq.
Email: ikeller@buchalter.com

Counsel for Stemcell Technologies, Inc.

Richard A. Lapping, Esq.
Email: Richard@lappinglegal.com

Counsel for Katherine M. Basile

Monika P. Lee, Esq.
Email: monikalee@leelawllp.com

Counsel for Thomson Reuters, Inc.

Issa K. Moe, Esq.
Email: issa.moe@lawmoss.com

Counsel for IKON Office Solutions, Inc.

Christopher O. Rivas, Esq.
Email: crivas@reedsmith.com

Counsel for Shearman & Sterling LLP

Steven E. Sherman, Esq.
Email: sesherman@shearman.com

Counsel for Baker Hughes Inc.

Ross Spence, Esq.
Email: rossspence@snowfogel.com

VIA EMAIL:

Counsel for Creditor Citibank, N.A.

Paul, Weiss, Rifkind, Wharton & Garrison
Kelley A. Cornish, Esq.
Email: kcornish@paulweiss.com
Diane Meyers, Esq.
Email: dmeyers@paulweiss.com
Jacob J. Adlerstein, Esq.
Email: jadlerstein@paulweiss.com
ayoung@paulweiss.com

Ballard Spahr LLP

Matthew Moncur, Esq.
Email: moncurm@ballardspahr.com

EMC Corporation

c/o Receivable Management Services
Steven Sass, Esq.
Email: steven.sass@rmsna.com
Ronald Rowland, Esq.
Email: Ronald.rowland@rmsna.com

Olin Corporation

S. Christian Mullgardt
Email: scmullgardt@olin.com

VIA U.S. MAIL:

Jeffrey C. Wisler, Esq.
Connolly Bove Lodge & Hutz LLP
1007 North Orange Street
Wilmington, DE 19899

County of Loudoun Virginia
Belkys Escobar
1 Harrison St., S.E. 5th Fl.
Leesburg, VA 20175-3102

1 Guy Davis
2 Protiviti Inc.
3 1051 East Cary Street, Suite 602
4 Richmond, VA 23219

5 George E. Shoup, III
6 Development Specialists, inc.
7 6375 Riverside Drive, Suite 200
8 Dublin, OH 43017-5373

9 Kyle Everett
10 Development Specialists, Inc.
11 235 Pine Street, Suite 1150
12 San Francisco, CA 94104
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EXHIBIT A

Chapter 11 Trustee for Howrey LLP

Chapter 11 Trustee for Howrey LLP

DECLARATION OF ALLAN B. DIAMOND IN SUPPORT OF THE FIRST OMNIBUS MOTION FOR AUTHORITY UNDER BANKRUPTCY RULE 9019 TO ENTER INTO MULTIPLE SETTLEMENTS WITH FORMER HOWREY PARTNERS

1 Allan B. Diamond makes this declaration under 28 U.S.C. § 1746, and states:

2 1. I am the chapter 11 trustee ("Trustee") in the above captioned bankruptcy case of
3 Howrey LLP ("Howrey" or "Debtor"). The Court approved my appointment on October 12,
4 2011. I make this declaration in support of the *First Omnibus Motion for Authority under*
5 *Bankruptcy Rule 9019 to Enter Into Multiple Settlements With Former Howrey Partners*
6 ("Motion").

7 2. This declaration is based on my personal knowledge or the best of my knowledge
8 derived from discussions with professionals employed by me as Trustee.

9 **Summary**

10 3. Through the Motion, I seek Court authority to enter into settlements with the
11 following, and a true and correct copy of the proposed settlement agreement for each appears as
12 an exhibit to the Motion as indicated:

- 13 a. Katherine Basile, agreement at **Exhibit B**;
- 14 b. Joachim Fledges, agreement at **Exhibit C**;
- 15 c. Leigh Kirmsse, agreement at **Exhibit D**;
- 16 d. Peter Tracey, agreement at **Exhibit E**;
- 17 e. Ben Davidson and the Davidson Law Group, agreement at **Exhibit F**;
- 18 f. Ethan Litwin, agreement at **Exhibit G**;
- 19 g. Barbara Werther, agreement at **Exhibit H**;
- 20 h. Jessica Breitbeil, agreement at **Exhibit I**;
- 21 i. Frank Cote, agreement at **Exhibit J**;
- 22 j. Brent Allen, agreement at **Exhibit K**;

- k. Gary Fischman, agreement at **Exhibit L**;
- l. Jeffrey Lenser, agreement at **Exhibit M**;
- m. Todd McLawhorn, agreement at **Exhibit N**; and
- n. Kenneth Donnelly, agreement at **Exhibit O**.

4. My counsel negotiated each of these agreements separately. The settlements are offered together in this omnibus motion for administrative efficiency, but each settlement is offered on its own merits, and none is contingent on Court approval of any of the other settlements.

5. If approved, the settlements would collectively release claims against the Howrey estate of \$420,807, of which \$34,725 constitute alleged priority wage claims; release all other claims against the Howrey estate held by the releasing parties but not included in filed proofs of claim; and cash payments to the Howrey estate of \$139,862.

Howrey Bankruptcy

6. Prior to entering bankruptcy, Howrey was a major international law firm.

7. On April 11, 2011, certain creditors of Howrey filed a chapter 7 involuntary petition against the Debtor. On June 6, 2011, the Court entered an order converting the above captioned case to a case under chapter 11 of the Bankruptcy Code.

8. On September 22, 2011, the Court entered an order granting a motion to appoint a chapter 11 trustee. On October 7, 2011, the U.S. Trustee for the Northern District of California appointed me as chapter 11 trustee for the estate of Howrey.

The Estate's Claims Against The Settling Parties

9. The estate's claims against the settling parties fall into three categories:

1 10. Clawback Claims. Howrey made distributions to partners while Howrey was
2 insolvent. These distributions included both bonuses paid to certain partners and payments in
3 return of capital contributions. These distributions are avoidable as fraudulent transfers under
4 both the Bankruptcy Code (section 548) and under District of Columbia law (through
5 Bankruptcy Code section 544) and the amounts distributed are recoverable under Bankruptcy
6 Code section 550. Former partners have raised several defenses to these clawback claims. In the
7 case of regular draws and bonuses, some former partners argue that payments were not equity
8 distributions but were instead salary paid for legal services provided. Some former partners
9 allege a contractual entitlement to some of the payments. With respect to payments in return of
10 capital contributions, some payments were made directly to financial institutions to repay loans
11 the partners took to fund their capital contributions. Some partners allege that repayment of
12 those loans relieved Howrey of potential guarantor liability on those loans. If successful, any of
13 these arguments by former partners might establish reasonably equivalent value for the transfers
14 and prevent recovery by the estate. The estate has clawback claims against each of the settling
15 parties.

16 11. Unfinished Business Claims. The estate has a right to an accounting for profits on
17 unfinished business received by former partners for their work on client matters that were open
18 at the time those partners left Howrey. These claims arise under *Jewel v. Boxer*, 156 Cal. App.
19 3d 171 (1984) and its progeny. The only proposed settlement that includes a release of
20 unfinished business claims is the Davidson settlement.

21 12. Tax Reimbursement Claims. As required by federal law and regulations issued
22 by the US Department of the Treasury pursuant to the Internal Revenue Code, the estate paid the
23 US income tax obligations of certain former Howrey partners who reside abroad. I am seeking
24

1 full reimbursement of those payments. The only settlement in this Motion that involves tax
2 reimbursement claims is the Feldges settlement.

3 ***Negotiations with the Settling Attorneys***

4 13. My counsel negotiated at arms-length well over a year with the settling parties.
5 While some of the settling parties are represented by counsel, others negotiated the settlements
6 on their own behalf directly with my counsel.

7 ***Background and Terms of Each Settlement***

8 14. Basile. Katherine Basile was a Howrey partner. While Howrey was insolvent,
9 she received certain distributions that the Trustee alleges are subject to avoidance and recovery
10 as fraudulent transfers. Basile disputes the Trustee's claims. I initiated litigation on these claims
11 in *Diamond v. Basile*, Adv. No. 14-3081-DM (Bankr. N.D. Cal.), which is pending in this Court.
12 My counsel negotiated with Basile directly over a five-month period regarding these claims.
13 Under the proposed settlement, Basile would pay the estate \$3,000 and would release any
14 potential claims she may have against the estate, and the estate would dismiss with prejudice the
15 adversary proceeding against her.

16 15. Feldges. Joachim Feldges was a Howrey partner and resides abroad. The estate
17 paid \$3,313 to the IRS on account of Feldges US income tax liability, as required by federal law.
18 The estate has clawback claims for distributions paid to Feldges while Howrey was insolvent.
19 My counsel negotiated directly with Feldges for approximately three months. Under the
20 proposed settlement, Feldges would pay the estate \$40,000 and release any potential claims he
21 may have against the estate.

22 16. Kirmsse. Leigh Kirmsse was a Howrey partner who filed proof of claim #1059
23 against the estate for \$70,281, of which \$11,725 is an alleged priority wage claim. The estate
24

1 has clawback claims for distributions that Kirmsse received while Howrey was insolvent. My
2 counsel negotiated with counsel for Kirmsse, who informed us of a medical condition that
3 prevents Kirmsse from gainful employment and, therefore, increases collections risk. Under the
4 proposed settlement, Kirmsse would release claim #1059 and any other claims against the estate.

5 17. Tracey. Peter Tracey was a Howrey partner. The estate has clawback claims
6 against him. My counsel negotiated directly with Tracey at arm's length. Under the proposed
7 settlement, Tracey would pay the estate \$2,000 and release any other claims against the estate.

8 18. Davidson. Ben Davidson was a former Howrey partner and is now affiliated with
9 the Davidson Law Group. Davidson filed proof of claim #659 against the estate for \$93,000, of
10 which \$11,725 is an alleged priority wage claim. The estate has both clawback claims for
11 distributions in return of capital and unfinished business claims for client matters that Davidson
12 took with him to his new firm upon dissociating from Howrey. I initiated litigation of these
13 claims in *Diamond v. Davidson Law Group*, Adv. No. 13-3039-DM (Bankr. N.D. Cal.), which is
14 pending in this Court. My counsel negotiated for several months directly with Davidson, who
15 disclosed aspects related to his and his law firm's financial condition that reflect negatively on
16 the estate's ability to collect on any significant judgment amount. Under the proposed
17 settlement, Davidson would release his proof of claim, he and his law firm would release any
18 other claims against the estate, Davidson would pay \$5,000, and the estate would dismiss with
19 prejudice the adversary proceeding against Davidson and the Davidson Law Group.

20 19. Litwin. Ethan Litwin was a Howrey partner. The estate has clawback claims
21 against him. My counsel negotiated directly with Litwin at arm's length. Under the proposed
22 settlement, Litwin would pay the estate \$2,100 and release any claims against the estate.

1 20. Werther. Barbara Werther was a Howrey partner. The estate has clawback
2 claims and claims related to a goodwill purchase agreement she entered into with Howrey. My
3 counsel negotiated with Werther's counsel at arm's length over a period of months. While they
4 were unable to agree to a global resolution of all claims, they did reach a proposed settlement
5 related to the clawback claims only, under which Werther would pay the estate \$69,700, and the
6 estate would preserve the right to pursue claims on the goodwill purchase agreement.

7 21. Breitbeil. Jessica Breitbeil was a Howrey partner. The estate has clawback
8 claims against her based on payments made to her in return of capital. My counsel negotiated
9 with Breitbeil's counsel at arm's length. Under the proposed settlement, Breitbeil would pay the
10 estate \$3,500 and release any claims against the estate.

11 22. Cote. Frank Cote was a Howrey partner. The estate has a clawbacks claim
12 against him. My counsel counsel negotiated directly with Cote at arm's length. Under the
13 proposed settlement, Cote would pay the estate \$1,469 and release any claims against the
14 Howrey estate.

15 23. Allen. Brent Allen was a Howrey partner. The estate has clawback claims
16 against him. My counsel negotiated directly with Allen at arm's length. Under the proposed
17 settlement, Allen would pay the estate \$1,500 and release any claims against the Howrey estate.

18 24. Fischman. Gary Fischman was a Howrey partner who filed proof of claim #579-1
19 against the estate for \$198,896.73, of which \$11,725 is an alleged priority wage claim. The
20 estate has clawback claims against him. My counsel negotiated directly with Fischman at arm's
21 length. Under the proposed settlement, Fischman would pay the estate \$1,688 and release claim
22 #579-1 and any other claims against the estate.

1 25. Lenser. Jeffrey Lenser was a Howrey partner who filed proof of claim #718-1
2 against the estate for \$58,628.61. The estate has clawback claims against him based on
3 payments in return of capital and other distributions received. My counsel negotiated directly
4 with Lenser at arm's length. Under the proposed settlement, Lenser would pay the estate \$7,000
5 and release claim #718-1 and any other claims against the estate.

6 26. McLawhorn. Todd McLawhorn was a Howrey partner. The estate has clawback
7 claims against him based on payments in return of capital. My counsel negotiated directly with
8 McLawhorn at arm's length. Under the proposed settlement, McLawhorn would pay \$1,305 and
9 release any claims he has against the estate.

10 27. Donnelly. Kenneth Donnelly was a Howrey partner. The estate has clawback
11 claims against him based on payments in return of capital. My counsel negotiated directly with
12 Donnelly at arm's length. Under the proposed settlement, Donnelly would pay \$1,600 and
13 release any claims he has against the estate.

14 28. For the reasons discussed below, the Trustee submits that each of the proposed
15 settlements is well within the range of reasonableness, is in the best interests of the estate and is a
16 fair and equitable transactions to all parties and for the benefit of creditors.

17 ***Determination that Each Settlement is Fair and Equitable***

18 29. In the exercise of my business judgment, I analyzed each of the proposed
19 settlements under the four factors outlined in *Martin v. Kane (In re A & C Properties)*, 784 F.2d
20 1377, 1381 (9th Cir. 1986). The following is my consideration of each factor.

21 30. Factor 1: Litigation Risk. I believe the estate has strong claims against the
22 settling defendants. However, these claims are not without risk. On the clawback claims, I may
23 fail to establish insolvency during the relevant time periods. I may also fail to establish that the
24

1 distributions were, in fact, equity distributions, and were not compensation for which reasonably
2 equivalent value was provided. On the unfinished business claims, there is risk that the appellate
3 courts will determine that the *Jewel* doctrine does not apply in the context of the Trustee's claims
4 here. That precise conclusion was reached this week in a published decision by US District
5 Court Judge James Donato in the consolidated appeals of certain law firm defendants in *Hogan*
6 *Lovells US LLP v. Howrey LLP*, Case No. 14-cv-04889-JD (N.D. Cal.). This issue likely will
7 not be resolved for some time in the future depending upon rulings from the US Court of
8 Appeals for the Ninth Circuit and, potentially, the Court of Appeals for the District of Columbia,
9 and is therefore an uncertain outcome.

10 31. Factor 2: Collections Risk. In my experience, litigation against private
11 individuals invariably involves some degree of collections risk for a judgment of any substantial
12 amount. In addition, some individual defendants – here, Kirmsse and Davidson – have
13 extenuating circumstances that add additional collections risk, which factor into my
14 determination of what settlement amount is reasonable in my business judgment. Finally, in the
15 case of defendants who reside abroad – here, Feldges – collections risk includes potential hurdles
16 in enforcing the judgment of a US court in a foreign jurisdiction.

17 32. Factor 3: Litigation Cost. Litigation of these cases would be costly and time
18 consuming. On the clawback claims, litigation will require expert testimony on insolvency,
19 which adds a layer of cost to an already complex area of law. The contract and *Jewel* claims will
20 also require extensive and costly discovery, including of former partners and documents related
21 to client engagements and relationships. Litigation in this area is also highly contentious, given
22 that the defendants are generally private individual attorneys with personal and emotional
23 investments in the outcome. I weigh this factor heavily in favor of compromise.

1 33. Factor 4: Creditor Interest. I seek to avoid the costs and delays of litigation.
2 Closing these settlements would provide an immediate and significant financial benefit to the
3 estate, not only in terms of saved professional fees, but also from the cash payments and claims
4 releases under the individual agreements.

5 34. In light of the *A&C Properties* factors, I have concluded in my business judgment
6 that each of the proposed settlements is fair, reasonable and in the best interest of the estate and
7 should be approved by the Court.

8 35. In my business judgment, the Settlement is undoubtedly in the best interest of the
9 Debtor's estate.

10 Dated: June 4, 2015

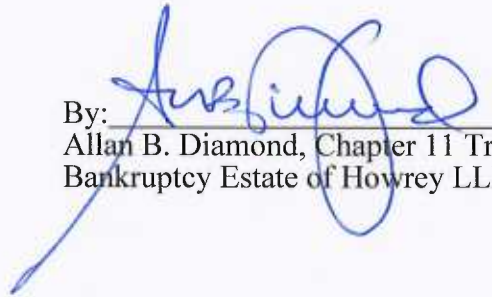
By: 
Allan B. Diamond, Chapter 11 Trustee of the
Bankruptcy Estate of Howrey LLP

EXHIBIT B

SETTLEMENT AGREEMENT

This Settlement Agreement (the "Agreement") is entered into by and between Allan B. Diamond, in his capacity as the Chapter 11 Trustee (the "Trustee") for Howrey, Simon, Arnold and White LLP a/k/a Howrey LLP ("Howrey") and Katherine Basile ("Basile," together with the Trustee, the "Parties"), as of the date signed below.

RECITALS

A. WHEREAS, on April 11, 2011, certain creditors of Howrey filed an involuntary petition for relief under Chapter 7 of the United States Bankruptcy Code initializing Case No. 11-31376-DM (the "Bankruptcy Case") pending in the United States Bankruptcy Court for the Northern District of California (the "Bankruptcy Court");

B. WHEREAS, on June 6, 2011, the Bankruptcy Court entered an Order for Relief and Converting the Bankruptcy Case to one under Chapter 11;

C. WHEREAS, on October 12, 2011, the Bankruptcy Court entered an Order Approving Appointment of Chapter 11 Trustee whereby the Bankruptcy Court approved the Trustee as the Chapter 11 Trustee in the Bankruptcy Case;

D. WHEREAS, on June 30, 2014, the Trustee commenced an adversary proceeding against Basile (Adv. No. 14-03081) by filing a complaint alleging that Howrey made transfers to Basile at a time when Howrey was insolvent ("Excess Distribution Claim").

E. WHEREAS, between December 2014 and April 2015, the Trustee and Basile engaged in arms-length negotiations regarding the settlement of the Excess Distribution Claim. On April 9, 2015, Basile accepted the Trustee's final settlement offer to resolve all claims and defenses and potential claims and defenses arising out of or related in any way to the Adversary Proceeding and the Claims pursuant to the terms set forth herein, including the Excess Distribution Claim, that the Trustee or Howrey may have against Basile.

AGREEMENT

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereby acknowledge and agree as follows:

1. The Parties have agreed that Basile shall pay the Trustee the sum of \$3,000, in a one-time payment (the "Payment"), to resolve all potential claims that the Trustee and/or Howrey has or may have against Basile.

2. Basile has agreed to provide the Payment according to this Agreement in exchange for the releases provided to Basile in this Agreement. Accordingly, within fourteen (14) days after the Effective Date of this Agreement, as defined in Paragraph 17 below, Basile shall transfer the Payment to the Trustee by check as follows:

Payable to: "Allan B. Diamond, Chapter 11 Trustee of Howrey LLP"
Diamond McCarthy LLP

Attention – Cathy Burrow
Two Houston Center
909 Fannin Street, Suite 1500
Houston, Texas 77010

3. Within ten (10) business days of receipt of the Payment, the Trustee shall prepare the necessary documents and file them with the Bankruptcy Court to dismiss the Adversary Proceeding with prejudice.

4. Upon execution of this Agreement, the Trustee will seek the approval of the Bankruptcy Court of this Agreement in accordance with Rule 9019 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”). Basile agrees to reasonably cooperate, as needed, in the request for approval of this Agreement from the Bankruptcy Court. This Agreement is expressly contingent upon the approval of the Bankruptcy Court.

5. Upon the Effective Date of this Agreement and receipt of the Payment, the Trustee on its own behalf and on behalf of Howrey, for consideration as enumerated above, hereby releases, acquits, satisfies, and forever discharges Basile of and on account of all manner of action and actions, cause and causes of action, suits, debts, dues, sums of money, accounts, reckonings, bonds, bills, specialties, covenants, contracts, controversies, agreements, promises, variances, trespasses, damages, judgments, executions of claims, claims and demands whatsoever latent or patent, in law or in equity, known or unknown, mature or unmature, that Howrey or the Trustee has ever had, now has, or shall have against Basile, including any Excess Distribution Claims.

6. Upon the Effective Date of this Agreement and after transfer of the Payment to the Trustee, Basile, in her own name and on behalf of her agents, administrators, successors, and assigns, for consideration as enumerated above, hereby releases, acquits, satisfies, and forever discharges Howrey and the Trustee, their successors, predecessors, assigns, representatives, insurers, guarantors, as well as their past and present directors, officers, members, managers, employees, subsidiaries, partners and spouses of partners, parents, affiliates, affiliated companies, joint venture partners, subcontractors, attorneys, and agents, of and on account of all manner of action and actions, cause and causes of action, suits, debts, dues, sums of money, accounts, reckonings, bonds, bills, specialties, covenants, contracts, controversies, agreements, promises, variances, trespasses, damages, judgments, executions of claims, claims and demands whatsoever latent or patent, in law or in equity, known or unknown, mature or unmature, that Basile has ever had, now has, or shall have against Howrey or the Trustee.

7. In connection with the releases set forth in paragraphs 5 and 6 above, the Parties waive all rights they may have under section 1542 of the California Civil Code, which provides that:

A general release does not extend to claims which the creditor does not know or suspect to exist in his or her favor at the time of executing the release, which if known to him or her must have materially affected his or her settlement with the debtor.

By executing this Agreement, the Parties expressly and forever waive the benefits, protection and rights of California Civil Code section 1542, or any other similar provision of the law of any other jurisdiction, with respect to matters released by the Agreement.

8. Each of the Parties stipulates, agrees and warrants the following: (a) that the terms of this Agreement are reasonable; (b) they will not challenge or contest in any way the capacity or authority of any Party hereto to make the agreements, covenants, waivers, stipulations, and representations set forth herein; (c) the consideration for this Agreement is mutual and adequate.

9. The Parties acknowledge that the Trustee is acting solely in his capacity as the Chapter 11 Trustee of Howrey in this matter and has no personal liability whatsoever with respect to this Agreement or the transactions described herein.

10. This Agreement contains the entire agreement between the Parties with respect to the subject matter hereof and supersedes all previous written or oral agreements, stipulations, understandings, promises or negotiations relating to such subject matter. No Party to this Agreement has made or is relying on (and each Party disclaims the existence or materiality of any representations, warranties, or promises not expressly set forth in this Agreement. This Agreement can be modified only by writing executed by each of the Parties hereto.

11. This Agreement shall be binding on any and all replacements, successors, or assigns of the Trustee, including without limitation a chapter 7 trustee if the Bankruptcy Case is converted to one under chapter 7.

12. Except as otherwise specifically provided for herein, nothing contained in this Agreement shall create any rights, remedies or defenses in favor of any party of interest that is not a party to this Agreement.

13. Each Party hereby submits to the jurisdiction of the Bankruptcy Court for any action, suit or proceeding to enforce this Agreement which involves Howrey or the Trustee and agrees that any such action, suit or proceeding shall be brought in the Bankruptcy Court. Each Party hereby irrevocably waives, to the fullest extent permitted by law, any objection that it may now or hereafter have to the venue of any such action, suit or proceeding brought in such a court related solely to the Agreement and involving Howrey or the Trustee. The Bankruptcy Court shall retain exclusive jurisdiction to enforce the terms of this Agreement as it relates to the Bankruptcy Case.

14. Neither this Agreement, nor any of the terms hereof, nor any negotiations or proceedings in connection herewith shall constitute or be construed as or be deemed to be evidence of an admission on the part of any party of any liability or wrongdoing whatsoever, or the truth or untruth, or merit or lack of merit, of any claim or defense of any party; nor shall this Agreement, or any of the terms hereof, or any negotiations or proceedings in connection herewith, or any performance or forbearance hereunder, be offered or received in evidence or used in any proceeding against any Party, or used in any proceeding, or otherwise, for any purpose whatsoever except with respect to the effectuation and enforcement of this Agreement.

15. This Agreement may be signed in counterparts, which, when taken as a whole, shall constitute one and the same document; and faxed, electronic and emailed signatures shall be deemed originals.

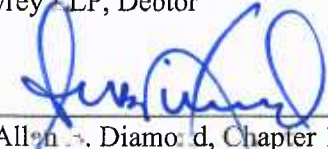
16. This Agreement shall be interpreted, construed, and enforced in accordance with the laws of the State of California (without taking into account conflicts-of-laws principles) and the Bankruptcy Code and Bankruptcy Rules, as applicable.

17. This Agreement shall be effective (the "Effective Date") seven (7) days after Basile receives written notice that the Bankruptcy Court has entered an order approving this Agreement under Bankruptcy Rule 9019.

AGREED:

Dated: 5/15, 2015

Howrey LLP, Debtor

By: 
Allen A. Diamond, Chapter 11 Trustee

Dated: 5/11, 2015

Katherine Basile


Katherine Basile

EXHIBIT C

SETTLEMENT AGREEMENT

This Settlement Agreement (the "Agreement") is entered into by and between Allan B. Diamond, in his capacity as the Chapter 11 Trustee (the "Trustee") for Howrey, Simon, Arnold and White LLP a/k/a Howrey LLP ("Howrey") and Joachim Feldges ("Feldges", together with the Trustee, the "Parties"), as of the date signed below.

RECITALS

A. WHEREAS, on April 11, 2011, certain creditors of Howrey filed an involuntary petition for relief under Chapter 7 of the United States Bankruptcy Code initializing Case No. 11-31376-DM (the "Bankruptcy Case") pending in the United States Bankruptcy Court for the Northern District of California (the "Bankruptcy Court");

B. WHEREAS, on June 6, 2011, the Bankruptcy Court entered an Order for Relief and Converting the Bankruptcy Case to one under Chapter 11;

C. WHEREAS, on October 12, 2011, the Bankruptcy Court entered an Order Approving Appointment of Chapter 11 Trustee whereby the Bankruptcy Court approved the Trustee as the Chapter 11 Trustee in the Bankruptcy Case;

D. WHEREAS, the Trustee has analyzed the excess distribution claims for transfers made to Feldges by Howrey at a time when Howrey was insolvent (collectively, the "Excess Distribution Claims");

E. WHEREAS, in April 2014, the Trustee paid your 2013 U.S. tax obligation in the amount of \$3,313 for Howrey income and now seeks full repayment of that amount (the "Tax Claim").

F. WHEREAS, between September 30, 2014 and November 11, 2014, the Trustee and Feldges engaged in arms-length negotiations regarding the settlement of Excess Distribution Claims. On November 12, 2014, Feldges accepted the Trustee's final settlement offer to resolve all potential claims, including the Excess Distribution Claim and Tax Claim, that the Trustee may have against Feldges in consideration of the facts and circumstances of this matter in order to avoid the costs and uncertainty of litigation.

G. NOW, THEREFORE, in consideration of the promises and the covenants contained herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby mutually acknowledged, the Parties agree as follows.

AGREEMENT

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereby acknowledge and agree as follows:

1. The Parties have agreed that Feldges shall pay the Trustee the sum of \$40,000, in a one-time payment (the "Payment"), to resolve the Excess Distribution Claims and Tax Claim that the Trustee and/or Howrey has or may have against Feldges.

2. Feldges has agreed to provide the Payment according to this Agreement in exchange for the releases provided to Feldges in this Agreement. Accordingly, within five (5) days after the Effective Date of this Agreement, as defined in Paragraph 16 below, Feldges shall transfer the Payment to the Trustee either by check or wire transfer, in the manner described below:

a. By check:

Payable to: "Allan B. Diamond, Chapter 11 Trustee of Howrey LLP"
Diamond McCarthy LLP
Attention – Jason M. Rudd
Two Houston Center
909 Fannin Street, Suite 1500
Houston, Texas 77010; or

b. By wire transfer:

Allan B. Diamond, Chapter 11 Trustee of Howrey LLP
Account No. 9250393741
Citibank, N.A.
ABA No. 254070116

3. Upon execution of this Agreement, the Trustee will seek the approval of the Bankruptcy Court of this Agreement in accordance with Rule 9019 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"). Feldges agrees to reasonably cooperate, if required, in the request for approval of this Agreement from the Bankruptcy Court. This Agreement is expressly contingent upon the approval of the Bankruptcy Court.

4. Upon the Effective Date of this Agreement and receipt of the Payment, the Trustee on behalf of Howrey, for consideration as enumerated above, hereby releases, acquits, satisfies, and forever discharges Feldges of and on account of all manner of action and actions, cause and causes of action, suits, debts, dues, sums of money, accounts, reckonings, bonds, bills, specialties, covenants, contracts, controversies, agreements, promises, variances, trespasses, damages, judgments, executions of claims, and demands whatsoever latent or patent, in law or in equity, known or unknown, mature or unmature, that Howrey or the Trustee has ever had, now has, or shall have against Feldges, including any Excess Distribution Claims and Tax Claim.

5. Upon the Effective Date of this Agreement and after transfer of the Payment to the Trustee, Feldges, in his own name and on behalf of his agents, administrators, successors, and assigns, for consideration as enumerated above, hereby releases, acquits, satisfies, and forever discharges Howrey and the Trustee, their successors, predecessors, assigns, representatives, insurers, guarantors, as well as their past and present directors, officers, members, managers, employees, subsidiaries, partners and spouses of partners, parents, affiliates, affiliated companies, joint venture partners, subcontractors, attorneys, and agents, of and on account of all manner of action and actions, cause and causes of action, suits, debts, dues, sums of money, accounts, reckonings, bonds, bills, specialties, covenants, contracts, controversies, agreements, promises, variances, trespasses, damages, judgments, executions of claims, and

demands whatsoever latent or patent, in law or in equity, known or unknown, mature or unmature, that Feldges has ever had, now has, or shall have against Howrey or the Trustee.

6. In connection with the releases set forth in paragraphs 5 and 6 above, the Parties waive all rights they may have under section 1542 of the California Civil Code, which provides that:

A general release does not extend to claims which the creditor does not know or suspect to exist in his or her favor at the time of executing the release, which if known to him or her must have materially affected his or her settlement with the debtor.

By executing this Agreement, the Parties expressly and forever waive the benefits, protection and rights of California Civil Code section 1542, or any other similar provision of the law of any other jurisdiction, with respect to matters released by the Agreement.

7. Each of the Parties stipulates, agrees and warrants the following: (a) that the terms of this Agreement are reasonable; (b) they will not challenge or contest in any way the capacity or authority of any Party hereto to make the agreements, covenants, waivers, stipulations, and representations set forth herein; (c) the consideration for this Agreement is mutual and adequate.

8. The Parties acknowledge that the Trustee is acting solely in his capacity as the Chapter 11 Trustee of Howrey in this matter and has no personal liability whatsoever with respect to this Agreement or the transactions described herein.

9. This Agreement contains the entire agreement between the Parties with respect to the subject matter hereof and supersedes all previous written or oral agreements, stipulations, understandings, promises or negotiations relating to such subject matter. No Party to this Agreement has made or is relying on (and each Party disclaims the existence or materiality of) any representations, warranties, or promises not expressly set forth in this Agreement. This Agreement can be modified only by a writing executed by each of the Parties hereto.

10. This agreement shall be binding on any and all replacements, successors, or assigns of the Trustee, including without limitation a chapter 7 trustee if the Bankruptcy Case is converted to one under chapter 7.

11. Except as otherwise specifically provided for herein, nothing contained in this Agreement shall create any rights, remedies or defenses in favor of any party of interest that is not a party to this Agreement.

12. Each Party hereby submits to the jurisdiction of the Bankruptcy Court for any action, suit or proceeding to enforce this Agreement which involves Howrey or the Trustee and agree that any such action, suit or proceeding shall be brought on in the Bankruptcy Court. Each Party hereby irrevocably waives, to the fullest extent permitted by law, any objection that it may now or hereafter have to venue of any such action, suit or proceeding brought in such a court related solely to the Agreement and involving Howrey or the Trustee. The Bankruptcy Court shall retain exclusive jurisdiction to enforce the terms of this Agreement as it relates to the Bankruptcy Case.

13. Neither this Agreement, nor any of the terms hereof, nor any negotiations or proceedings in connection herewith shall constitute or be construed as or be deemed to be evidence of an admission on the part of any party of any liability or wrongdoing whatsoever, or the truth or untruth, or merit or lack of merit, of any claim or defense of any party; nor shall this Agreement, or any of the terms hereof, or any negotiations or proceedings in connection herewith, or any performance or forbearance hereunder, be offered or received in evidence or used in any proceeding against any Party, or used in any proceeding, or otherwise, for any purpose whatsoever except with respect to the effectuation and enforcement of this Agreement.

14. This Agreement may be signed in counterparts, which, when taken as a whole, shall constitute one and the same document; and faxed, electronic and emailed signatures shall be deemed originals.

15. This Agreement shall be interpreted, construed, and enforced in accordance with the laws of the State of California (without taking into account conflicts-of-laws principles) and the Bankruptcy Code and Bankruptcy Rules, as applicable.

16. This Agreement shall be effective (the "Effective Date") ten (10) days after Feldges receives written notice that the Bankruptcy Court has entered an order approving this Agreement under Bankruptcy Rule 9019.

AGREED:

Dated: ~~November~~ 15, 2015
May ABD

Dated: November 19, 2014

Howrey LLP, Debtor

By: [Signature]
Allan B. Diamond, Chapter 11 Trustee

Joachim Feldges

[Signature]

EXHIBIT D

SETTLEMENT AGREEMENT

This Settlement Agreement (the "Agreement") is entered into by and between Allan B. Diamond, in his capacity as the Chapter 11 Trustee (the "Trustee") for Howrey, Simon, Arnold and White LLP a/k/a Howrey LLP ("Howrey") and Leigh Kirmsse ("Kirmsse", together with the Trustee, the "Parties"), as of the date signed below.

RECITALS

A. WHEREAS, on April 11, 2011, certain creditors of Howrey filed an involuntary petition for relief under Chapter 7 of the United States Bankruptcy Code initializing Case No. 11-31376-DM (the "Bankruptcy Case") pending in the United States Bankruptcy Court for the Northern District of California (the "Bankruptcy Court");

B. WHEREAS, on June 6, 2011, the Bankruptcy Court entered an Order for Relief and Converting the Bankruptcy Case to one under Chapter 11;

C. WHEREAS, on October 12, 2011, the Bankruptcy Court entered an Order Approving Appointment of Chapter 11 Trustee whereby the Bankruptcy Court approved the Trustee as the Chapter 11 Trustee in the Bankruptcy Case;

D. WHEREAS, on September 4, 2012, Kirmsse filed a proof of claim ("POC #1059") in the amount of \$70,281.

E. WHEREAS, on June 4, 2013, the Trustee commenced an adversary proceeding against, among others, Kirmsse (Adv. No. 13-03163) by filing a complaint alleging that Howrey made \$67,500 in transfers to Kirmsse at a time when Howrey was insolvent ("Excess Distribution Claim").

F. WHEREAS, on March 18, 2015, Kirmsse signed a sworn declaration informing the Trustee of a medical condition that prevented her from gainful employment. Due to her illness and inability to work, she does not have resources to pay any settlement of the Excess Distribution Claim by the Trustee.

G. WHEREAS, between October 2014 and March, 2015, the Trustee and Kirmsse engaged in arms-length negotiations regarding the settlement of the Excess Distribution Claims. At the beginning of April 2015, Kirmsse accepted the Trustee's final settlement offer to resolve all claims and defenses and potential claims and defenses arising out of or related in any way to the Adversary Proceeding and the Claims pursuant to the terms set forth herein, including the Excess Distribution, that the Trustee or Howrey may have against Kirmsse in consideration of the facts and circumstances of this matter in order to avoid the costs and uncertainty of litigation.

AGREEMENT

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereby acknowledge and agree as follows:

1. Within five (5) business days of the Effective Date (as defined below) of this Agreement, Kirmsse shall withdraw POC #1059.

2. Within ten (10) business days of the withdrawal of POC #1059, the Trustee shall prepare the necessary documents and file them with the Bankruptcy Court to dismiss the Adversary Proceeding, with respect to Kirmsse, with prejudice.

3. Upon execution of this Agreement, the Trustee will seek the approval of the Bankruptcy Court of this Agreement in accordance with Rule 9019 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"). Kirmsse agrees to reasonably cooperate, if required, in the request for approval of this Agreement from the Bankruptcy Court. This Agreement is expressly contingent upon the approval of the Bankruptcy Court.

4. Upon the Effective Date of this Agreement and withdrawal of the POC #1059, the Trustee on its own behalf and on behalf of Howrey, for consideration as enumerated above, hereby releases, acquits, satisfies, and forever discharges Kirmsse of and on account of all manner of action and actions, cause and causes of action, suits, debts, dues, sums of money, accounts, reckonings, bonds, bills, specialties, covenants, contracts, controversies, agreements, promises, variances, trespasses, damages, judgments, executions of claims, claims and demands whatsoever latent or patent, in law or in equity, known or unknown, mature or unmature, that Howrey or the Trustee has ever had, now has, or shall have against Kirmsse, including any Excess Distribution Claims.

5. Upon the Effective Date of this Agreement, Kirmsse, in her own name and on behalf of her agents, administrators, successors, and assigns, for consideration as enumerated above, hereby releases, acquits, satisfies, and forever discharges Howrey and the Trustee, their successors, predecessors, assigns, representatives, insurers, guarantors, as well as their past and present directors, officers, members, managers, employees, subsidiaries, partners and spouses of partners, parents, affiliates, affiliated companies, joint venture partners, subcontractors, attorneys, and agents, of and on account of all manner of action and actions, cause and causes of action, suits, debts, dues, sums of money, accounts, reckonings, bonds, bills, specialties, covenants, contracts, controversies, agreements, promises, variances, trespasses, damages, judgments, executions of claims, claims and demands whatsoever latent or patent, in law or in equity, known or unknown, mature or unmature, that Kirmsse has ever had, now has, or shall have against Howrey or the Trustee.

6. In connection with the releases set forth in paragraphs 5 and 6 above, the Parties waive all rights they may have under section 1542 of the California Civil Code, which provides that:

A general release does not extend to claims which the creditor does not know or suspect to exist in his or her favor at the time of executing the release, which if known to him or her must have materially affected his or her settlement with the debtor.

By executing this Agreement, the Parties expressly and forever waive the benefits, protection and rights of California Civil Code section 1542, or any other similar provision of the law of any other jurisdiction, with respect to matters released by the Agreement.

7. Each of the Parties stipulates, agrees and warrants the following: (a) that the terms of this Agreement are reasonable; (b) they will not challenge or contest in any way the capacity or authority of any Party hereto to make the agreements, covenants, waivers, stipulations, and representations set forth herein; (c) the consideration for this Agreement is mutual and adequate.

8. The Parties acknowledge that the Trustee is acting solely in his capacity as the Chapter 11 Trustee of Howrey in this matter and has no personal liability whatsoever with respect to this Agreement or the transactions described herein.

9. This Agreement contains the entire agreement between the Parties with respect to the subject matter hereof and supersedes all previous written or oral agreements, stipulations, understandings, promises or negotiations relating to such subject matter. No Party to this Agreement has made or is relying on (and each Party disclaims the existence or materiality of any representations, warranties, or promises not expressly set forth in this Agreement. This Agreement can be modified only by writing executed by each of the Parties hereto.

10. This Agreement shall be binding on any and all replacements, successors, or assigns of the Trustee, including without limitation a chapter 7 trustee if the Bankruptcy Case is converted to one under chapter 7.

11. Except as otherwise specifically provided for herein, nothing contained in this Agreement shall create any rights, remedies or defenses in favor of any party of interest that is not a party to this Agreement.

12. Each Party hereby submits to the jurisdiction of the Bankruptcy Court for any action, suit or proceeding to enforce this Agreement which involves Howrey or the Trustee and agrees that any such action, suit or proceeding shall be brought in the Bankruptcy Court. Each Party hereby irrevocably waives, to the fullest extent permitted by law, any objection that it may now or hereafter have to the venue of any such action, suit or proceeding brought in such a court related solely to the Agreement and involving Howrey or the Trustee. The Bankruptcy Court shall retain exclusive jurisdiction to enforce the terms of this Agreement as it relates to the Bankruptcy Case.

13. Neither this Agreement, nor any of the terms hereof, nor any negotiations or proceedings in connection herewith shall constitute or be construed as or be deemed to be evidence of an admission on the part of any party of any liability or wrongdoing whatsoever, or the truth or untruth, or merit or lack of merit, of any claim or defense of any party; nor shall this Agreement, or any of the terms hereof, or any negotiations or proceedings in connection herewith, or any performance or forbearance hereunder, be offered or received in evidence or used in any proceeding against any Party, or used in any proceeding, or otherwise, for any purpose whatsoever except with respect to the effectuation and enforcement of this Agreement.

14. This Agreement may be signed in counterparts, which, when taken as a whole, shall constitute one and the same document; and faxed, electronic and emailed signatures shall be deemed originals.

15. This Agreement shall be interpreted, construed, and enforced in accordance with the laws of the State of California (without taking into account conflicts-of-laws principles) and the Bankruptcy Code and Bankruptcy Rules, as applicable.

16. Each Party agrees to bear his, her or its own attorneys' fees and other costs and expenses incurred in connection with this Agreement and any litigation or matters between the Parties, including without limitation the Excess Distribution Claim and POC #1059.

17. The "Effective Date" shall occur when the Trustee has notified Kirmsse via email to her counsel that an order of the Bankruptcy Court approving this Agreement has become effective within the meaning of Bankruptcy Rule 9021, the time for direct appeal to the United States District Court or Bankruptcy Appellate Panel pursuant to Bankruptcy Rule 8002 has passed, and either (i) there has been no appeal or (ii) if there has been an appeal, the Bankruptcy Court order is not subject to any stay, including without limitation, as the result of a stay issued pursuant to Bankruptcy Rule 8005.

AGREED:

Dated: April 15, 2015
May

Howrey LLP, Debtor

By: 

Alan B. Diamond, Chapter 11 Trustee

Dated: April 30, 2015

Leigh Kirmsse

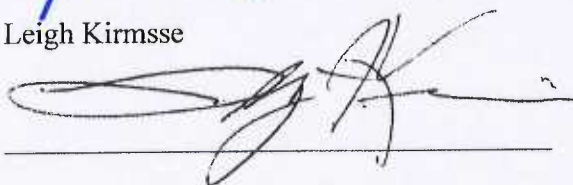


EXHIBIT E

SETTLEMENT AGREEMENT

This Settlement Agreement (the "Agreement") is entered into by and between Allan B. Diamond, in his capacity as the Chapter 11 Trustee (the "Trustee") for Howrey, Simon, Arnold and White LLP a/k/a Howrey LLP ("Howrey") and Peter L. Tracey ("Tracey"), together with the Trustee, the "Parties"), as of the date signed below.

RECITALS

A. WHEREAS, on April 11, 2011, certain creditors of Howrey filed an involuntary petition for relief under Chapter 7 of the United States Bankruptcy Code initializing Case No. 11-31376-DM (the "Bankruptcy Case") pending in the United States Bankruptcy Court for the Northern District of California (the "Bankruptcy Court");

B. WHEREAS, on June 6, 2011, the Bankruptcy Court entered an Order for Relief and Converting the Bankruptcy Case to one under Chapter 11;

C. WHEREAS, on October 12, 2011, the Bankruptcy Court entered an Order Approving Appointment of Chapter 11 Trustee whereby the Bankruptcy Court approved the Trustee as the Chapter 11 Trustee in the Bankruptcy Case;

D. WHEREAS, the Trustee has analyzed the excess distribution claims for transfers (including return of capital) made to Tracey by Howrey at a time when Howrey was alleged by the Trustee to be insolvent (collectively, the "Excess Distribution Claims");

E. WHEREAS, between October 2014 and January, 2015, the Trustee and Tracey engaged in arms-length negotiations regarding the settlement of Excess Distribution Claims. At the beginning of January 2015, Tracey accepted the Trustee's final settlement offer to resolve all potential claims, including the Excess Distribution Claim, that the Trustee or Howrey may have against Tracey in consideration of the facts and circumstances of this matter in order to avoid the costs and uncertainty of litigation.

F. NOW, THEREFORE, in consideration of the promises and the covenants contained herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby mutually acknowledged, the Parties agree as follows.

AGREEMENT

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereby acknowledge and agree as follows:

1. The Parties have agreed that Tracey shall pay the Trustee the sum of \$2,000, in a one-time payment (the "Payment"), to resolve all potential claims including the Excess Distribution Claims that the Trustee and/or Howrey has or may have against Tracey.

2. Tracey has agreed to provide the Payment according to this Agreement in exchange for the releases provided to Tracey in this Agreement. Accordingly, within fourteen

(14) days after the Effective Date of this Agreement, as defined in Paragraph 17 below, Tracey shall transfer the Payment to the Trustee by check or wire transfer to:

a. By check:

Payable to: "Allan B. Diamond, Chapter 11 Trustee of Howrey LLP"
Diamond McCarthy LLP
Attention – Cathy Burrow
Two Houston Center
909 Fannin Street, Suite 1500
Houston, Texas 77010; or

b. By wire transfer:

Allan B. Diamond, Chapter 11 Trustee of Howrey LLP
Account No. 9250393741
Citibank, N.A.
ABA No. 254070116

3. The Trustee represents that it will cause Howrey to treat the Payment as a return of and contribution to the capital of Howrey, and to the extent necessary will use best efforts to allocate net tax losses to Tracey in an aggregate amount equal to the Payment.

4. Upon execution of this Agreement, the Trustee will seek the approval of the Bankruptcy Court of this Agreement in accordance with Rule 9019 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"). Tracey agrees to reasonably cooperate, if required, in the request for approval of this Agreement from the Bankruptcy Court. This Agreement is expressly contingent upon the approval of the Bankruptcy Court.

5. Upon the Effective Date of this Agreement and receipt of the Payment, the Trustee on its own behalf and on behalf of Howrey, for consideration as enumerated above, hereby releases, acquits, satisfies, and forever discharges Tracey of and on account of all manner of action and actions, cause and causes of action, suits, debts, dues, sums of money, accounts, reckonings, bonds, bills, specialties, covenants, contracts, controversies, agreements, promises, variances, trespasses, damages, judgments, executions of claims, claims and demands whatsoever latent or patent, in law or in equity, known or unknown, mature or unmature, that Howrey or the Trustee has ever had, now has, or shall have against Tracey, including any Excess Distribution Claims.

6. Upon the Effective Date of this Agreement and after transfer of the Payment to the Trustee, Tracey, in his own name and on behalf of his agents, administrators, successors, and assigns, for consideration as enumerated above, hereby releases, acquits, satisfies, and forever discharges Howrey and the Trustee, their successors, predecessors, assigns, representatives, insurers, guarantors, as well as their past and present directors, officers, members, managers, employees, subsidiaries, partners and spouses of partners, parents, affiliates, affiliated companies, joint venture partners, subcontractors, attorneys, and agents, of and on account of all

manner of action and actions, cause and causes of action, suits, debts, dues, sums of money, accounts, reckonings, bonds, bills, specialties, covenants, contracts, controversies, agreements, promises, variances, trespasses, damages, judgments, executions of claims, claims and demands whatsoever latent or patent, in law or in equity, known or unknown, mature or unmature, that Tracey has ever had, now has, or shall have against Howrey or the Trustee.

7. In connection with the releases set forth in paragraphs 5 and 6 above, the Parties waive all rights they may have under section 1542 of the California Civil Code, which provides that:

A general release does not extend to claims which the creditor does not know or suspect to exist in his or her favor at the time of executing the release, which if known to him or her must have materially affected his or her settlement with the debtor.

By executing this Agreement, the Parties expressly and forever waive the benefits, protection and rights of California Civil Code section 1542, or any other similar provision of the law of any other jurisdiction, with respect to matters released by the Agreement.

8. Each of the Parties stipulates, agrees and warrants the following: (a) that the terms of this Agreement are reasonable; (b) they will not challenge or contest in any way the capacity or authority of any Party hereto to make the agreements, covenants, waivers, stipulations, and representations set forth herein; (c) the consideration for this Agreement is mutual and adequate.

9. The Parties acknowledge that the Trustee is acting solely in his capacity as the Chapter 11 Trustee of Howrey in this matter and has no personal liability whatsoever with respect to this Agreement or the transactions described herein.

10. This Agreement contains the entire agreement between the Parties with respect to the subject matter hereof and supersedes all previous written or oral agreements, stipulations, understandings, promises or negotiations relating to such subject matter. No Party to this Agreement has made or is relying on (and each Party disclaims the existence or materiality of any representations, warranties, or promises not expressly set forth in this Agreement. This Agreement can be modified only by writing executed by each of the Parties hereto.

11. This Agreement shall be binding on any and all replacements, successors, or assigns of the Trustee, including without limitation a chapter 7 trustee if the Bankruptcy Case is converted to one under chapter 7.

12. Except as otherwise specifically provided for herein, nothing contained in this Agreement shall create any rights, remedies or defenses in favor of any party of interest that is not a party to this Agreement.

13. Each Party hereby submits to the jurisdiction of the Bankruptcy Court for any action, suit or proceeding to enforce this Agreement which involves Howrey or the Trustee and agrees that any such action, suit or proceeding shall be brought in the Bankruptcy Court. Each Party hereby irrevocably waives, to the fullest extent permitted by law, any objection that it may now or hereafter have to the venue of any such action, suit or proceeding brought in such a court

related solely to the Agreement and involving Howrey or the Trustee. The Bankruptcy Court shall retain exclusive jurisdiction to enforce the terms of this Agreement as it relates to the Bankruptcy Case.

14. Neither this Agreement, nor any of the terms hereof, nor any negotiations or proceedings in connection herewith shall constitute or be construed as or be deemed to be evidence of an admission on the part of any party of any liability or wrongdoing whatsoever, or the truth or untruth, or merit or lack of merit, of any claim or defense of any party; nor shall this Agreement, or any of the terms hereof, or any negotiations or proceedings in connection herewith, or any performance or forbearance hereunder, be offered or received in evidence or used in any proceeding against any Party, or used in any proceeding, or otherwise, for any purpose whatsoever except with respect to the effectuation and enforcement of this Agreement.

15. This Agreement may be signed in counterparts, which, when taken as a whole, shall constitute one and the same document; and faxed, electronic and emailed signatures shall be deemed originals.

16. This Agreement shall be interpreted, construed, and enforced in accordance with the laws of the State of California (without taking into account conflicts-of-laws principles) and the Bankruptcy Code and Bankruptcy Rules, as applicable.

17. This Agreement shall be effective (the "Effective Date") seven (7) days after Tracey receives written notice that the Bankruptcy Court has entered an order approving this Agreement under Bankruptcy Rule 9019.

AGREED:

Dated: May 15, 2015

Dated: May 15, 2015

Howrey LLP, Debtor

By: 
Allan B. Diamond, Chapter 11 Trustee

Peter L. Tracey



EXHIBIT F

SETTLEMENT AGREEMENT

This Settlement Agreement (the "Agreement") is entered into by and between Allan B. Diamond, in his capacity as the Chapter 11 Trustee (the "Trustee") for Howrey, Simon, Arnold and White LLP a/k/a Howrey LLP ("Howrey"), Ben Davidson ("Davidson"), and Davidson Law Group ("DLG," together with the Trustee, the "Parties"), as of the date signed below.

RECITALS

A. WHEREAS, on April 11, 2011, certain creditors of Howrey filed an involuntary petition for relief under Chapter 7 of the United States Bankruptcy Code initializing Case No. 11-31376-DM (the "Bankruptcy Case") pending in the United States Bankruptcy Court for the Northern District of California (the "Bankruptcy Court");

B. WHEREAS, on June 6, 2011, the Bankruptcy Court entered an Order for Relief and Converting the Bankruptcy Case to one under Chapter 11;

C. WHEREAS, on October 12, 2011, the Bankruptcy Court entered an Order Approving Appointment of Chapter 11 Trustee whereby the Bankruptcy Court approved the Trustee as the Chapter 11 Trustee in the Bankruptcy Case;

D. WHEREAS, on October 10, 2011, Davidson filed a proof of claim ("POC #659") in the amount of \$93,000.

E. WHEREAS, on March 11, 2013, the Trustee commenced an adversary proceeding against Davidson and DLG (Adv. No. 13-03039) by filing a complaint alleging that Howrey made \$5,000 in transfers to Davidson (including return of capital) at a time when Howrey was insolvent ("Excess Distribution Claims"). In addition the Trustee alleged that the DLG was liable to the Trustee for any profits that DLG earned by taking Howrey unfinished business to DLG upon Howrey's dissolution ("Unfinished Business Claims").

F. WHEREAS, between December 2014 and April 10, 2015, the Trustee and Davidson engaged in arms-length negotiations regarding the settlement of the Excess Distribution and Unfinished Business Claims. At the beginning of April 2015, Davidson accepted the Trustee's final settlement offer to resolve all claims and defenses and potential claims and defenses arising out of or related in any way to the Adversary Proceeding and the Claims pursuant to the terms set forth herein, including the Excess Distribution and Unfinished Business Claims, that the Trustee or Howrey may have against Davidson and DLG in consideration of the facts and circumstances of this matter in order to avoid the costs and uncertainty of litigation.

AGREEMENT

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereby acknowledge and agree as follows:

1. The Parties have agreed that Davidson shall pay the Trustee the sum of \$5,000, in a one-time payment (the "Payment"), to resolve all potential claims that the Trustee and/or Howrey has or may have against Davidson and DLG.

2. Davidson has agreed to provide the Payment according to this Agreement in exchange for the releases provided to Davidson and DLG in this Agreement. Accordingly, within thirty (30) days after the Effective Date of this Agreement, as defined in Paragraph 17 below, Davidson shall cause a transfer of the Payment to the Trustee by check as follows:

Payable to: "Allan B. Diamond, Chapter 11 Trustee of Howrey LLP"
Diamond McCarthy LLP
Attention – Cathy Burrow
Two Houston Center
909 Fannin Street, Suite 1500
Houston, Texas 77010

3. Within five (5) business days of the Effective Date (as defined below) of this Agreement, Davidson shall withdraw POC #659.

4. Within ten (10) business days of receipt of the Payment, the Trustee shall prepare the necessary documents and file them with the Bankruptcy Court to dismiss the Adversary Proceeding with prejudice.

5. Upon execution of this Agreement, the Trustee will seek the approval of the Bankruptcy Court of this Agreement in accordance with Rule 9019 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"). Davidson and DLG agree to reasonably cooperate, as needed, in the request for approval of this Agreement from the Bankruptcy Court. This Agreement is expressly contingent upon the approval of the Bankruptcy Court.

6. Upon the Effective Date of this Agreement and receipt of the Payment, the Trustee on its own behalf and on behalf of Howrey, for consideration as enumerated above, hereby releases, acquits, satisfies, and forever discharges Davidson and DLG of and on account of all manner of action and actions, cause and causes of action, suits, debts, dues, sums of money, accounts, reckonings, bonds, bills, specialties, covenants, contracts, controversies, agreements, promises, variances, trespasses, damages, judgments, executions of claims, claims and demands whatsoever latent or patent, in law or in equity, known or unknown, mature or unmature, that Howrey or the Trustee has ever had, now has, or shall have against Davidson or DLG, including any Excess Distribution and Unfinished Business Claims.

7. Upon the Effective Date of this Agreement and after transfer of the Payment to the Trustee, Davidson, in his own name and on behalf of his agents, administrators, successors, and assigns, for consideration as enumerated above, hereby releases, acquits, satisfies, and forever discharges Howrey and the Trustee, their successors, predecessors, assigns, representatives, insurers, guarantors, as well as their past and present directors, officers, members, managers, employees, subsidiaries, partners and spouses of partners, parents, affiliates, affiliated companies, joint venture partners, subcontractors, attorneys, and agents, of and on account of all manner of action and actions, cause and causes of action, suits, debts, dues, sums

of money, accounts, reckonings, bonds, bills, specialties, covenants, contracts, controversies, agreements, promises, variances, trespasses, damages, judgments, executions of claims, claims and demands whatsoever latent or patent, in law or in equity, known or unknown, mature or unmature, that Davidson has ever had, now has, or shall have against Howrey or the Trustee.

8. In connection with the releases set forth in paragraphs 5 and 6 above, the Parties waive all rights they may have under section 1542 of the California Civil Code, which provides that:

A general release does not extend to claims which the creditor does not know or suspect to exist in his or her favor at the time of executing the release, which if known to him or her must have materially affected his or her settlement with the debtor.

By executing this Agreement, the Parties expressly and forever waive the benefits, protection and rights of California Civil Code section 1542, or any other similar provision of the law of any other jurisdiction, with respect to matters released by the Agreement.

9. Each of the Parties stipulates, agrees and warrants the following: (a) that the terms of this Agreement are reasonable; (b) they will not challenge or contest in any way the capacity or authority of any Party hereto to make the agreements, covenants, waivers, stipulations, and representations set forth herein; (c) the consideration for this Agreement is mutual and adequate.

10. The Parties acknowledge that the Trustee is acting solely in his capacity as the Chapter 11 Trustee of Howrey in this matter and has no personal liability whatsoever with respect to this Agreement or the transactions described herein.

11. This Agreement contains the entire agreement between the Parties with respect to the subject matter hereof and supersedes all previous written or oral agreements, stipulations, understandings, promises or negotiations relating to such subject matter. No Party to this Agreement has made or is relying on (and each Party disclaims the existence or materiality of any representations, warranties, or promises not expressly set forth in this Agreement. This Agreement can be modified only by writing executed by each of the Parties hereto.

12. This Agreement shall be binding on any and all replacements, successors, or assigns of the Trustee, including without limitation a chapter 7 trustee if the Bankruptcy Case is converted to one under chapter 7.

13. Except as otherwise specifically provided for herein, nothing contained in this Agreement shall create any rights, remedies or defenses in favor of any party of interest that is not a party to this Agreement.

14. Each Party hereby submits to the jurisdiction of the Bankruptcy Court for any action, suit or proceeding to enforce this Agreement which involves Howrey or the Trustee and agrees that any such action, suit or proceeding shall be brought in the Bankruptcy Court. Each Party hereby irrevocably waives, to the fullest extent permitted by law, any objection that it may now or hereafter have to the venue of any such action, suit or proceeding brought in such a court related solely to the Agreement and involving Howrey or the Trustee. The Bankruptcy Court

shall retain exclusive jurisdiction to enforce the terms of this Agreement as it relates to the Bankruptcy Case.

15. Neither this Agreement, nor any of the terms hereof, nor any negotiations or proceedings in connection herewith shall constitute or be construed as or be deemed to be evidence of an admission on the part of any party of any liability or wrongdoing whatsoever, or the truth or untruth, or merit or lack of merit, of any claim or defense of any party; nor shall this Agreement, or any of the terms hereof, or any negotiations or proceedings in connection herewith, or any performance or forbearance hereunder, be offered or received in evidence or used in any proceeding against any Party, or used in any proceeding, or otherwise, for any purpose whatsoever except with respect to the effectuation and enforcement of this Agreement.

16. This Agreement may be signed in counterparts, which, when taken as a whole, shall constitute one and the same document; and faxed, electronic and emailed signatures shall be deemed originals.

17. This Agreement shall be interpreted, construed, and enforced in accordance with the laws of the State of California (without taking into account conflicts-of-laws principles) and the Bankruptcy Code and Bankruptcy Rules, as applicable.

18. This Agreement shall be effective (the "Effective Date") seven (7) days after Davidson receives written notice that the Bankruptcy Court has entered an order approving this Agreement under Bankruptcy Rule 9019.

AGREED:

Dated: May 19, 2015

Howrey LLP, Debtor

By: 
Allan B. Diamond, Chapter 11 Trustee

Dated: May 14, 2015

Ben Davidson



Dated: May 14, 2015

Davidson Law Group, a Law Corporation



President

EXHIBIT G

SETTLEMENT AGREEMENT

This Settlement Agreement (the "Agreement") is entered into by and between Allan B. Diamond, in his capacity as the Chapter 11 Trustee (the "Trustee") for Howrey, Simon, Arnold and White LLP a/k/a Howrey LLP ("Howrey") and Ethan Litwin ("Litwin", together with the Trustee, the "Parties"), as of the date signed below.

RECITALS

A. WHEREAS, on April 11, 2011, certain creditors of Howrey filed an involuntary petition for relief under Chapter 7 of the United States Bankruptcy Code initializing Case No. 11-31376-DM (the "Bankruptcy Case") pending in the United States Bankruptcy Court for the Northern District of California (the "Bankruptcy Court");

B. WHEREAS, on June 6, 2011, the Bankruptcy Court entered an Order for Relief and Converting the Bankruptcy Case to one under Chapter 11;

C. WHEREAS, on October 12, 2011, the Bankruptcy Court entered an Order Approving Appointment of Chapter 11 Trustee whereby the Bankruptcy Court approved the Trustee as the Chapter 11 Trustee in the Bankruptcy Case;

D. WHEREAS, the Trustee has analyzed the excess distribution claims for transfers (including return of capital) made to Litwin by Howrey at a time when Howrey was alleged by the Trustee to be insolvent (collectively, the "Excess Distribution Claims");

E. WHEREAS, between October 2014 and January, 2015, the Trustee and Litwin engaged in arms-length negotiations regarding the settlement of Excess Distribution Claims. At the beginning of January 2015, Litwin accepted the Trustee's final settlement offer to resolve all potential claims, including the Excess Distribution Claim, that the Trustee or Howrey may have against Litwin in consideration of the facts and circumstances of this matter in order to avoid the costs and uncertainty of litigation.

F. NOW, THEREFORE, in consideration of the promises and the covenants contained herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby mutually acknowledged, the Parties agree as follows.

AGREEMENT

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereby acknowledge and agree as follows:

1. The Parties have agreed that Litwin shall pay the Trustee the sum of \$2,100, in a one-time payment (the "Payment"), to resolve all potential claims including the Excess Distribution Claims that the Trustee and/or Howrey has or may have against Litwin.

2. Litwin has agreed to provide the Payment according to this Agreement in exchange for the releases provided to Litwin in this Agreement. Accordingly, within fourteen

(14) days after the Effective Date of this Agreement, as defined in Paragraph 17 below, Litwin shall transfer the Payment to the Trustee by check or wire transfer to:

a. By check:

Payable to: "Allan B. Diamond, Chapter 11 Trustee of Howrey LLP"
Diamond McCarthy LLP
Attention – Cathy Burrow
Two Houston Center
909 Fannin Street, Suite 1500
Houston, Texas 77010; or

b. By wire transfer:

Allan B. Diamond, Chapter 11 Trustee of Howrey LLP
Account No. 9250393741
Citibank, N.A.
ABA No. 254070116

3. The Trustee represents that it will cause Howrey to treat the Payment as a return of and contribution to the capital of Howrey, and to the extent necessary will use best efforts to allocate net tax losses to Litwin in an aggregate amount equal to the Payment.

4. Upon execution of this Agreement, the Trustee will seek the approval of the Bankruptcy Court of this Agreement in accordance with Rule 9019 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"). Litwin agrees to reasonably cooperate, if required, in the request for approval of this Agreement from the Bankruptcy Court. This Agreement is expressly contingent upon the approval of the Bankruptcy Court.

5. Upon the Effective Date of this Agreement and receipt of the Payment, the Trustee on its own behalf and on behalf of Howrey, for consideration as enumerated above, hereby releases, acquits, satisfies, and forever discharges Litwin of and on account of all manner of action and actions, cause and causes of action, suits, debts, dues, sums of money, accounts, reckonings, bonds, bills, specialties, covenants, contracts, controversies, agreements, promises, variances, trespasses, damages, judgments, executions of claims, claims and demands whatsoever latent or patent, in law or in equity, known or unknown, mature or unmature, that Howrey or the Trustee has ever had, now has, or shall have against Litwin, including any Excess Distribution Claims.

6. Upon the Effective Date of this Agreement and after transfer of the Payment to the Trustee, Litwin, in her own name and on behalf of her agents, administrators, successors, and assigns, for consideration as enumerated above, hereby releases, acquits, satisfies, and forever discharges Howrey and the Trustee, their successors, predecessors, assigns, representatives, insurers, guarantors, as well as their past and present directors, officers, members, managers, employees, subsidiaries, partners and spouses of partners, parents, affiliates, affiliated companies, joint venture partners, subcontractors, attorneys, and agents, of and on account of all

manner of action and actions, cause and causes of action, suits, debts, dues, sums of money, accounts, reckonings, bonds, bills, specialties, covenants, contracts, controversies, agreements, promises, variances, trespasses, damages, judgments, executions of claims, claims and demands whatsoever latent or patent, in law or in equity, known or unknown, mature or unmature, that Litwin has ever had, now has, or shall have against Howrey or the Trustee.

7. In connection with the releases set forth in paragraphs 5 and 6 above, the Parties waive all rights they may have under section 1542 of the California Civil Code, which provides that:

A general release does not extend to claims which the creditor does not know or suspect to exist in his or her favor at the time of executing the release, which if known to him or her must have materially affected his or her settlement with the debtor.

By executing this Agreement, the Parties expressly and forever waive the benefits, protection and rights of California Civil Code section 1542, or any other similar provision of the law of any other jurisdiction, with respect to matters released by the Agreement.

8. Each of the Parties stipulates, agrees and warrants the following: (a) that the terms of this Agreement are reasonable; (b) they will not challenge or contest in any way the capacity or authority of any Party hereto to make the agreements, covenants, waivers, stipulations, and representations set forth herein; (c) the consideration for this Agreement is mutual and adequate.

9. The Parties acknowledge that the Trustee is acting solely in his capacity as the Chapter 11 Trustee of Howrey in this matter and has no personal liability whatsoever with respect to this Agreement or the transactions described herein.

10. This Agreement contains the entire agreement between the Parties with respect to the subject matter hereof and supersedes all previous written or oral agreements, stipulations, understandings, promises or negotiations relating to such subject matter. No Party to this Agreement has made or is relying on (and each Party disclaims the existence or materiality of any representations, warranties, or promises not expressly set forth in this Agreement. This Agreement can be modified only by writing executed by each of the Parties hereto.

11. This Agreement shall be binding on any and all replacements, successors, or assigns of the Trustee, including without limitation a chapter 7 trustee if the Bankruptcy Case is converted to one under chapter 7.

12. Except as otherwise specifically provided for herein, nothing contained in this Agreement shall create any rights, remedies or defenses in favor of any party of interest that is not a party to this Agreement.

13. Each Party hereby submits to the jurisdiction of the Bankruptcy Court for any action, suit or proceeding to enforce this Agreement which involves Howrey or the Trustee and agrees that any such action, suit or proceeding shall be brought in the Bankruptcy Court. Each Party hereby irrevocably waives, to the fullest extent permitted by law, any objection that it may now or hereafter have to the venue of any such action, suit or proceeding brought in such a court

related solely to the Agreement and involving Howrey or the Trustee. The Bankruptcy Court shall retain exclusive jurisdiction to enforce the terms of this Agreement as it relates to the Bankruptcy Case.

14. Neither this Agreement, nor any of the terms hereof, nor any negotiations or proceedings in connection herewith shall constitute or be construed as or be deemed to be evidence of an admission on the part of any party of any liability or wrongdoing whatsoever, or the truth or untruth, or merit or lack of merit, of any claim or defense of any party; nor shall this Agreement, or any of the terms hereof, or any negotiations or proceedings in connection herewith, or any performance or forbearance hereunder, be offered or received in evidence or used in any proceeding against any Party, or used in any proceeding, or otherwise, for any purpose whatsoever except with respect to the effectuation and enforcement of this Agreement.

15. This Agreement may be signed in counterparts, which, when taken as a whole, shall constitute one and the same document; and faxed, electronic and emailed signatures shall be deemed originals.

16. This Agreement shall be interpreted, construed, and enforced in accordance with the laws of the State of California (without taking into account conflicts-of-laws principles) and the Bankruptcy Code and Bankruptcy Rules, as applicable.

17. This Agreement shall be effective (the "Effective Date") seven (7) days after Litwin receives written notice that the Bankruptcy Court has entered a final order approving this Agreement under Bankruptcy Rule 9019.

AGREED:

Dated: May 1, 2015
June

Howrey LLP, Debtor

By: 

Allan B. Diamond, Chapter 11 Trustee

Dated: May 29, 2015

Ethan Litwin

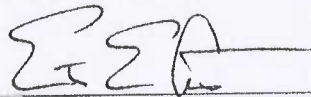


EXHIBIT H

SETTLEMENT AGREEMENT

This Settlement Agreement (the "Agreement") is entered into by and between Allan B. Diamond, in his capacity as the Chapter 11 Trustee (the "Trustee") for Howrey, Simon, Arnold and White LLP a/k/a Howrey LLP ("Howrey") and Barbara G. Werther ("Werther", together with the Trustee, the "Parties"), as of the date signed below.

RECITALS

A. WHEREAS, on March 9, 2011, the remaining partners of Howrey voted to dissolve the partnership;

B. WHEREAS, on April 11, 2011, certain creditors of Howrey filed an involuntary petition for relief under Chapter 7 of the United States Bankruptcy Code initializing Case No. 11-31376-DM (the "Bankruptcy Case") pending in the United States Bankruptcy Court for the Northern District of California (the "Bankruptcy Court");

C. WHEREAS, on June 6, 2011, the Bankruptcy Court entered an Order for Relief and Converting the Bankruptcy Case to one under Chapter 11;

D. WHEREAS, on October 12, 2011, the Bankruptcy Court entered an Order Approving Appointment of Chapter 11 Trustee whereby the Bankruptcy Court approved the Trustee as the Chapter 11 Trustee in the Bankruptcy Case;

E. WHEREAS, the Trustee asserts claims (a) to recover distributions (including the return of capital) made to Werther by Howrey at a time when Howrey was alleged by the Trustee to be insolvent ("Excess Distribution Claims"); and (b) arising from or relating to a Goodwill Purchase Agreement entered into between Howrey and Werther in 2008 ("GPA Claims");

F. WHEREAS, between December 2014 and May 19, 2015, the Trustee and Werther engaged in arms-length negotiations regarding the settlement of Excess Distribution Claims and the GPA Claims;

G. WHEREAS, the Parties have reached an agreement to resolve the Excess Distribution Claims, but have not reached an agreement with respect to the GPA Claims;

AGREEMENT

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereby acknowledge and agree as follows:

1. Werther shall pay the Trustee the sum of \$69,700 to resolve the Excess Distribution Claims in two payments (the "Payments") as set forth below:

- a. \$20,000 on or before December 31, 2015; and
- b. \$49,700 on or before September 1, 2016.

2. Payment to the Trustee under this agreement shall be made by

- a. By check
Payable to: "Allan B. Diamond, Chapter 11 Trustee of Howrey LLP"
Diamond McCarthy LLP
Attention – Cathy Burrow
Two Houston Center
909 Fannin Street, Suite 1500
Houston, Texas 77010

or

- b. By wire:
Allan B. Diamond, Chapter 11 Trustee of Howrey LLP
Account No. 9250393741
Citibank, N.A.
ABA No. 254070116

or as otherwise agreed by the Parties.

3. The Trustee represents that he will cause Howrey to treat the Payments as a return of and contribution to the capital of Howrey, and to the extent necessary will use best efforts to allocate net tax losses to Werther in an aggregate amount equal to the Payments.

4. Upon execution of this Agreement, the Trustee will seek the approval of the Bankruptcy Court of this Agreement in accordance with Rule 9019 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"). Werther agrees to reasonably cooperate, if required, in the request for approval of this Agreement from the Bankruptcy Court, but does not otherwise consent to the jurisdiction of the Bankruptcy Court except as provided herein. This Agreement is expressly contingent upon the approval of the Bankruptcy Court.

5. The "Effective Date" of this Agreement shall occur seven (7) days after the Bankruptcy Court has entered an order approving this Agreement under Bankruptcy Rule 9019.

6. Except as expressly set forth herein, upon the Effective Date, Werther, in her own name on her own behalf and on behalf of her agents, administrators, successors, and assigns, releases for consideration as enumerated above, hereby releases, acquits, satisfies, and forever discharges Howrey and the Trustee, their successors, predecessors, assigns, representatives, insurers, guarantors, as well as their past and present directors, officers, members, managers, employees, subsidiaries, partners and spouses of partners, parents, affiliates, affiliated companies, joint venture partners, subcontractors, attorneys, and agents, of and on account of all manner of action and actions, cause and causes of action, suits, debts, dues, sums of money, accounts, reckonings, bonds, bills, specialties, covenants, contracts, controversies, agreements, promises, variances, trespasses, damages, judgments, executions of claims, claims and demands whatsoever latent or patent, in law or in equity, known or unknown, mature or unmature, that Werther has ever had, now has, or shall have against Howrey or the Trustee.

7. Upon the later of the Effective Date or the receipt by the Trustee of both Payments, the Trustee on its own behalf and on behalf of Howrey, for consideration as enumerated above, hereby releases, acquits, satisfies, and forever discharges Werther of and on

account of all manner of action and actions, cause and causes of action, suits, debts, dues, sums of money, accounts, reckonings, bonds, bills, specialties, covenants, contracts, controversies, agreements, promises, variances, trespasses, damages, judgments, executions of claims, claims and demands whatsoever latent or patent, in law or in equity, known or unknown, mature or unmature, that Howrey or the Trustee has ever had, now has, or shall have against Werther; **provided, however**, that the Trustee expressly preserves all rights to pursue the GPA Claims, it being the intention of the Parties that nothing in this Agreement has any effect on either the Trustee's rights to pursue the GPA Claims or on Werther's rights to defend against such claims.

8. In connection with the releases set forth above, the Parties waive all rights they may have under section 1542 of the California Civil Code, which provides that:

A general release does not extend to claims which the creditor does not know or suspect to exist in his or her favor at the time of executing the release, which if known to him or her must have materially affected his or her settlement with the debtor.

By executing this Agreement, the Parties expressly and forever waive the benefits, protection and rights of California Civil Code section 1542, or any other similar provision of the law of any other jurisdiction, with respect to matters released by the Agreement.

9. In the event that the Trustee does not receive any of the Payments by the deadlines provided herein, and such failure to pay is not cured within seven (7) days of receipt of notice of such failure, the Trustee shall be entitled to interest on any unpaid amount at the higher of 16% per year or the maximum rate permitted by law, and to reasonable costs incurred in pursuing collections of such past due amounts. Payments shall be applied first to any interest or costs incurred under this paragraph and then to any other amounts owed under this Agreement.

10. Each of the Parties stipulates, agrees and warrants the following: (a) that the terms of this Agreement are reasonable; (b) they will not challenge or contest in any way the capacity or authority of any Party hereto to make the agreements, covenants, waivers, stipulations, and representations set forth herein; (c) the consideration for this Agreement is mutual and adequate.

11. The Parties acknowledge that the Trustee is acting solely in his capacity as the Chapter 11 Trustee of Howrey in this matter and has no personal liability whatsoever with respect to this Agreement or the transactions described herein.

12. Except as set forth herein, this Agreement contains the entire agreement between the Parties with respect to the subject matter hereof and supersedes all previous written or oral agreements, stipulations, understandings, promises or negotiations relating to such subject matter. No Party to this Agreement has made or is relying on (and each Party disclaims the existence or materiality of any representations, warranties, or promises not expressly set forth in this Agreement. This Agreement can be modified only by writing executed by each of the Parties hereto.

13. This Agreement shall be binding on any and all replacements, successors, or assigns of the Trustee, including without limitation a chapter 7 trustee if the Bankruptcy Case is converted to one under chapter 7.

14. Except as otherwise specifically provided for herein, nothing contained in this Agreement shall create any rights, remedies or defenses in favor of any party of interest that is not a party to this Agreement.

15. Except as set forth herein with respect to the GPA Claims, each Party hereby submits to the jurisdiction of the Bankruptcy Court for any action, suit or proceeding to enforce this Agreement which involves Howrey or the Trustee and agrees that any such action, suit or proceeding shall be brought in the Bankruptcy Court. Each Party hereby irrevocably waives, to the fullest extent permitted by law, any objection that it may now or hereafter have to the venue of any such action, suit or proceeding brought in such a court related solely to the Agreement and involving Howrey or the Trustee. The Bankruptcy Court shall retain exclusive jurisdiction to enforce the terms of this Agreement as it relates to the Bankruptcy Case. For the avoidance of doubt, Werther does not consent to the jurisdiction of the Bankruptcy Court for any action or suit involving the GPA Claims.

16. Neither this Agreement, nor any of the terms hereof, nor any negotiations or proceedings in connection herewith shall constitute or be construed as or be deemed to be evidence of an admission on the part of any party of any liability or wrongdoing whatsoever, or the truth or untruth, or merit or lack of merit, of any claim or defense of any party; nor shall this Agreement, or any of the terms hereof, or any negotiations or proceedings in connection herewith, or any performance or forbearance hereunder, be offered or received in evidence or used in any proceeding against any Party, or used in any proceeding, or otherwise, for any purpose whatsoever except with respect to the effectuation and enforcement of this Agreement.

17. This Agreement may be signed in counterparts, which, when taken as a whole, shall constitute one and the same document; and faxed, electronic and emailed signatures shall be deemed originals.

18. This Agreement shall be interpreted, construed, and enforced in accordance with the laws of the State of California (without taking into account conflicts-of-laws principles) and the Bankruptcy Code and Bankruptcy Rules, as applicable. For the avoidance of doubt, this paragraph shall have no effect on any action or suit involving the GPA Claims.

AGREED:

Dated: June 3rd, 2015

Howrey LLP, Debtor

By: 

Allan B. Diamond, Chapter 11 Trustee

Dated: June 2, 2015

Barbara G. Werther




EXHIBIT I

SETTLEMENT AGREEMENT

This Settlement Agreement (the "Agreement") is entered into by and between Allan B. Diamond, in his capacity as the Chapter 11 Trustee (the "Trustee") for Howrey, Simon, Arnold and White LLP a/k/a Howrey LLP ("Howrey") and Jessica Wannemacher Breitbeil ("Breitbeil", together with the Trustee, the "Parties"), as of the date signed below.

RECITALS

A. WHEREAS, on April 11, 2011, certain creditors of Howrey filed an involuntary petition for relief under Chapter 7 of the United States Bankruptcy Code initializing Case No. 11-31376-DM (the "Bankruptcy Case") pending in the United States Bankruptcy Court for the Northern District of California (the "Bankruptcy Court");

B. WHEREAS, on June 6, 2011, the Bankruptcy Court entered an Order for Relief and Converting the Bankruptcy Case to one under Chapter 11;

C. WHEREAS, on October 12, 2011, the Bankruptcy Court entered an Order Approving Appointment of Chapter 11 Trustee whereby the Bankruptcy Court approved the Trustee as the Chapter 11 Trustee in the Bankruptcy Case;

D. WHEREAS, the Trustee has analyzed the excess distribution claims for transfers (including return of capital) made to Breitbeil by Howrey at a time when Howrey was alleged by the Trustee to be insolvent (collectively, the "Excess Distribution Claims");

E. WHEREAS, between December 2014 and March 10, 2015, the Trustee and Breitbeil engaged in arms-length negotiations regarding the settlement of Excess Distribution Claims. At the beginning of March 2015, Breitbeil, through her counsel, accepted the Trustee's final settlement offer to resolve all potential claims, including the Excess Distribution Claim, that the Trustee or Howrey may have against Breitbeil in consideration of the facts and circumstances of this matter in order to avoid the costs and uncertainty of litigation.

F. NOW, THEREFORE, in consideration of the promises and the covenants contained herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby mutually acknowledged, the Parties agree as follows.

AGREEMENT

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereby acknowledge and agree as follows:

1. The Parties have agreed that Breitbeil shall pay the Trustee the sum of \$3,500, in a one-time payment (the "Payment"), to resolve all potential claims including the Excess Distribution Claims that the Trustee and/or Howrey has or may have against Breitbeil.

2. Breitbeil has agreed to provide the Payment according to this Agreement in exchange for the releases provided to Breitbeil in this Agreement. Accordingly, within fourteen

(14) days after the Effective Date of this Agreement, as defined in Paragraph 17 below, Breitbeil shall transfer the Payment to the Trustee by check or wire transfer to:

a. By check:

Payable to: "Allan B. Diamond, Chapter 11 Trustee of Howrey LLP"
Diamond McCarthy LLP
Attention – Cathy Burrow
Two Houston Center
909 Fannin Street, Suite 1500
Houston, Texas 77010; or

b. By wire transfer:

Allan B. Diamond, Chapter 11 Trustee of Howrey LLP
Account No. 9250393741
Citibank, N.A.
ABA No. 254070116

3. The Trustee represents that it will cause Howrey to treat the Payment as a return of and contribution to the capital of Howrey, and to the extent necessary will use best efforts to allocate net tax losses to Breitbeil in an aggregate amount equal to the Payment.

4. Upon execution of this Agreement, the Trustee will seek the approval of the Bankruptcy Court of this Agreement in accordance with Rule 9019 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"). Breitbeil agrees to reasonably cooperate, if required, in the request for approval of this Agreement from the Bankruptcy Court. This Agreement is expressly contingent upon the approval of the Bankruptcy Court.

5. Upon the Effective Date of this Agreement and receipt of the Payment, the Trustee on its own behalf and on behalf of Howrey, for consideration as enumerated above, hereby releases, acquits, satisfies, and forever discharges Breitbeil of and on account of all manner of action and actions, cause and causes of action, suits, debts, dues, sums of money, accounts, reckonings, bonds, bills, specialties, covenants, contracts, controversies, agreements, promises, variances, trespasses, damages, judgments, executions of claims, claims and demands whatsoever latent or patent, in law or in equity, known or unknown, mature or unmature, that Howrey or the Trustee has ever had, now has, or shall have against Breitbeil, including any Excess Distribution Claims.

6. Upon the Effective Date of this Agreement and after transfer of the Payment to the Trustee, Breitbeil, in her own name and on behalf of her agents, administrators, successors, and assigns, for consideration as enumerated above, hereby releases, acquits, satisfies, and forever discharges Howrey and the Trustee, their successors, predecessors, assigns, representatives, insurers, guarantors, as well as their past and present directors, officers, members, managers, employees, subsidiaries, partners and spouses of partners, parents, affiliates, affiliated companies, joint venture partners, subcontractors, attorneys, and agents, of and on

account of all manner of action and actions, cause and causes of action, suits, debts, dues, sums of money, accounts, reckonings, bonds, bills, specialties, covenants, contracts, controversies, agreements, promises, variances, trespasses, damages, judgments, executions of claims, claims and demands whatsoever latent or patent, in law or in equity, known or unknown, mature or unmatre, that Breitbeil has ever had, now has, or shall have against Howrey or the Trustee.

7. In connection with the releases set forth in paragraphs 5 and 6 above, the Parties waive all rights they may have under section 1542 of the California Civil Code, which provides that:

A general release does not extend to claims which the creditor does not know or suspect to exist in his or her favor at the time of executing the release, which if known to him or her must have materially affected his or her settlement with the debtor.

By executing this Agreement, the Parties expressly and forever waive the benefits, protection and rights of California Civil Code section 1542, or any other similar provision of the law of any other jurisdiction, with respect to matters released by the Agreement.

8. Each of the Parties stipulates, agrees and warrants the following: (a) that the terms of this Agreement are reasonable; (b) they will not challenge or contest in any way the capacity or authority of any Party hereto to make the agreements, covenants, waivers, stipulations, and representations set forth herein; (c) the consideration for this Agreement is mutual and adequate.

9. The Parties acknowledge that the Trustee is acting solely in his capacity as the Chapter 11 Trustee of Howrey in this matter and has no personal liability whatsoever with respect to this Agreement or the transactions described herein.

10. This Agreement contains the entire agreement between the Parties with respect to the subject matter hereof and supersedes all previous written or oral agreements, stipulations, understandings, promises or negotiations relating to such subject matter. No Party to this Agreement has made or is relying on (and each Party disclaims the existence or materiality of any representations, warranties, or promises not expressly set forth in this Agreement. This Agreement can be modified only by writing executed by each of the Parties hereto.

11. This Agreement shall be binding on any and all replacements, successors, or assigns of the Trustee, including without limitation a chapter 7 trustee if the Bankruptcy Case is converted to one under chapter 7.

12. Except as otherwise specifically provided for herein, nothing contained in this Agreement shall create any rights, remedies or defenses in favor of any party of interest that is not a party to this Agreement.

13. Each Party hereby submits to the jurisdiction of the Bankruptcy Court for any action, suit or proceeding to enforce this Agreement which involves Howrey or the Trustee and agrees that any such action, suit or proceeding shall be brought in the Bankruptcy Court. Each Party hereby irrevocably waives, to the fullest extent permitted by law, any objection that it may now or hereafter have to the venue of any such action, suit or proceeding brought in such a court

related solely to the Agreement and involving Howrey or the Trustee. The Bankruptcy Court shall retain exclusive jurisdiction to enforce the terms of this Agreement as it relates to the Bankruptcy Case.

14. Neither this Agreement, nor any of the terms hereof, nor any negotiations or proceedings in connection herewith shall constitute or be construed as or be deemed to be evidence of an admission on the part of any party of any liability or wrongdoing whatsoever, or the truth or untruth, or merit or lack of merit, of any claim or defense of any party; nor shall this Agreement, or any of the terms hereof, or any negotiations or proceedings in connection herewith, or any performance or forbearance hereunder, be offered or received in evidence or used in any proceeding against any Party, or used in any proceeding, or otherwise, for any purpose whatsoever except with respect to the effectuation and enforcement of this Agreement.

15. This Agreement may be signed in counterparts, which, when taken as a whole, shall constitute one and the same document; and faxed, electronic and emailed signatures shall be deemed originals.

16. This Agreement shall be interpreted, construed, and enforced in accordance with the laws of the State of California (without taking into account conflicts-of-laws principles) and the Bankruptcy Code and Bankruptcy Rules, as applicable.

17. This Agreement shall be effective (the "Effective Date") seven (7) days after Breitbeil receives written notice that the Bankruptcy Court has entered an order approving this Agreement under Bankruptcy Rule 9019.

AGREED:

Dated: May 19, 2015

Howrey LLP, Debtor

By: 

Allan B. Diamond, Chapter 11 Trustee

Dated: May 19, 2015

Jessica Wannemacher Breitbeil



EXHIBIT J

SETTLEMENT AGREEMENT

This Settlement Agreement (the "Agreement") is entered into by and between Allan B. Diamond, in his capacity as the Chapter 11 Trustee (the "Trustee") for Howrey, Simon, Arnold and White LLP a/k/a Howrey LLP ("Howrey") and Frank Cote ("Cote", together with the Trustee, the "Parties"), as of the date signed below.

RECITALS

A. WHEREAS, on April 11, 2011, certain creditors of Howrey filed an involuntary petition for relief under Chapter 7 of the United States Bankruptcy Code initializing Case No. 11-31376-DM (the "Bankruptcy Case") pending in the United States Bankruptcy Court for the Northern District of California (the "Bankruptcy Court");

B. WHEREAS, on June 6, 2011, the Bankruptcy Court entered an Order for Relief and Converting the Bankruptcy Case to one under Chapter 11;

C. WHEREAS, on October 12, 2011, the Bankruptcy Court entered an Order Approving Appointment of Chapter 11 Trustee whereby the Bankruptcy Court approved the Trustee as the Chapter 11 Trustee in the Bankruptcy Case;

D. WHEREAS, the Trustee has analyzed the excess distribution claims for transfers (including return of capital) made to Cote by Howrey at a time when Howrey was alleged by the Trustee to be insolvent (collectively, the "Excess Distribution Claims").

E. WHEREAS, in May 2015, the Trustee and Cote engaged in arms-length negotiations regarding the settlement of Excess Distribution Claims. At the end of May 2015, Cote accepted the Trustee's final settlement offer to resolve all potential claims, including the Excess Distribution Claim, that the Trustee or Howrey may have against Cote in consideration of the facts and circumstances of this matter in order to avoid the costs and uncertainty of litigation.

F. NOW, THEREFORE, in consideration of the promises and the covenants contained herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby mutually acknowledged, the Parties agree as follows.

AGREEMENT

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereby acknowledge and agree as follows:

1. The Parties have agreed that Cote shall pay the Trustee the sum of \$1,469, in a one-time payment (the "Payment"), to resolve all potential claims including the Excess Distribution Claims that the Trustee and/or Howrey has or may have against Cote.

2. Cote has agreed to provide the Payment according to this Agreement in exchange for the releases provided to Cote in this Agreement. Accordingly, within fourteen (14) days after the Effective Date of this Agreement, as defined in Paragraph 16 below, Cote shall transfer the Payment to the Trustee by check or wire transfer to:

a. By check:

Payable to: "Allan B. Diamond, Chapter 11 Trustee of Howrey LLP"
Diamond McCarthy LLP
Attention – Cathy Burrow
Two Houston Center
909 Fannin Street, Suite 1500
Houston, Texas 77010; or

b. By wire transfer:

Allan B. Diamond, Chapter 11 Trustee of Howrey LLP
Account No. 9250393741
Citibank, N.A.
ABA No. 254070116

3. Upon execution of this Agreement, the Trustee will seek the approval of the Bankruptcy Court of this Agreement in accordance with Rule 9019 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"). Cote agrees to reasonably cooperate, if required, in the request for approval of this Agreement from the Bankruptcy Court. This Agreement is expressly contingent upon the approval of the Bankruptcy Court.

4. Upon the Effective Date of this Agreement and receipt of the Payment, the Trustee on its own behalf and on behalf of Howrey, for consideration as enumerated above, hereby releases, acquits, satisfies, and forever discharges Cote of and on account of all manner of action and actions, cause and causes of action, suits, debts, dues, sums of money, accounts, reckonings, bonds, bills, specialties, covenants, contracts, controversies, agreements, promises, variances, trespasses, damages, judgments, executions of claims, claims and demands whatsoever latent or patent, in law or in equity, known or unknown, mature or unmature, that Howrey or the Trustee has ever had, now has, or shall have against Cote, including any Excess Distribution Claims.

5. Upon the Effective Date of this Agreement and after transfer of the Payment to the Trustee, Cote, in his own name and on behalf of his agents, administrators, successors, and assigns, for consideration as enumerated above, hereby releases, acquits, satisfies, and forever discharges Howrey and the Trustee, their successors, predecessors, assigns, representatives, insurers, guarantors, as well as their past and present directors, officers, members, managers, employees, subsidiaries, partners and spouses of partners, parents, affiliates, affiliated companies, joint venture partners, subcontractors, attorneys, and agents, of and on account of all manner of action and actions, cause and causes of action, suits, debts, dues, sums of money, accounts, reckonings, bonds, bills, specialties, covenants, contracts, controversies, agreements, promises, variances, trespasses, damages, judgments, executions of claims, claims and demands whatsoever latent or patent, in law or in equity, known or unknown, mature or unmature, that Cote has ever had, now has, or shall have against Howrey or the Trustee.

6. In connection with the releases set forth in paragraphs 4 and 5 above, the Parties waive all rights they may have under section 1542 of the California Civil Code, which provides that:

A general release does not extend to claims which the creditor does not know or suspect to exist in his or her favor at the time of executing the release, which if known to him or her must have materially affected his or her settlement with the debtor.

By executing this Agreement, the Parties expressly and forever waive the benefits, protection and rights of California Civil Code section 1542, or any other similar provision of the law of any other jurisdiction, with respect to matters released by the Agreement.

7. Each of the Parties stipulates, agrees and warrants the following: (a) that the terms of this Agreement are reasonable; (b) they will not challenge or contest in any way the capacity or authority of any Party hereto to make the agreements, covenants, waivers, stipulations, and representations set forth herein; (c) the consideration for this Agreement is mutual and adequate.

8. The Parties acknowledge that the Trustee is acting solely in his capacity as the Chapter 11 Trustee of Howrey in this matter and has no personal liability whatsoever with respect to this Agreement or the transactions described herein.

9. This Agreement contains the entire agreement between the Parties with respect to the subject matter hereof and supersedes all previous written or oral agreements, stipulations, understandings, promises or negotiations relating to such subject matter. No Party to this Agreement has made or is relying on (and each Party disclaims the existence or materiality of any representations, warranties, or promises not expressly set forth in this Agreement. This Agreement can be modified only by writing executed by each of the Parties hereto.

10. This Agreement shall be binding on any and all replacements, successors, or assigns of the Trustee, including without limitation a chapter 7 trustee if the Bankruptcy Case is converted to one under chapter 7.

11. Except as otherwise specifically provided for herein, nothing contained in this Agreement shall create any rights, remedies or defenses in favor of any party of interest that is not a party to this Agreement.

12. Each Party hereby submits to the jurisdiction of the Bankruptcy Court for any action, suit or proceeding to enforce this Agreement which involves Howrey or the Trustee and agrees that any such action, suit or proceeding shall be brought in the Bankruptcy Court. Each Party hereby irrevocably waives, to the fullest extent permitted by law, any objection that it may now or hereafter have to the venue of any such action, suit or proceeding brought in such a court related solely to the Agreement and involving Howrey or the Trustee. The Bankruptcy Court shall retain exclusive jurisdiction to enforce the terms of this Agreement as it relates to the Bankruptcy Case.

13. Neither this Agreement, nor any of the terms hereof, nor any negotiations or proceedings in connection herewith shall constitute or be construed as or be deemed to be

evidence of an admission on the part of any party of any liability or wrongdoing whatsoever, or the truth or untruth, or merit or lack of merit, of any claim or defense of any party; nor shall this Agreement, or any of the terms hereof, or any negotiations or proceedings in connection herewith, or any performance or forbearance hereunder, be offered or received in evidence or used in any proceeding against any Party, or used in any proceeding, or otherwise, for any purpose whatsoever except with respect to the effectuation and enforcement of this Agreement.

14. This Agreement may be signed in counterparts, which, when taken as a whole, shall constitute one and the same document; and faxed, electronic and emailed signatures shall be deemed originals.

15. This Agreement shall be interpreted, construed, and enforced in accordance with the laws of the State of California (without taking into account conflicts-of-laws principles) and the Bankruptcy Code and Bankruptcy Rules, as applicable.

16. This Agreement shall be effective (the "Effective Date") seven (7) days after Cote receives written notice that the Bankruptcy Court has entered an order approving this Agreement under Bankruptcy Rule 9019.

AGREED:

Dated: ~~May~~ 1, 2015
JUNE

Howrey LLP, Debtor

By: 
Allan B. Diamond, Chapter 11 Trustee

Dated: May 26, 2015

Frank Cote



EXHIBIT K

SETTLEMENT AGREEMENT

This Settlement Agreement (the "Agreement") is entered into by and between Allan B. Diamond, in his capacity as the Chapter 11 Trustee (the "Trustee") for Howrey, Simon, Arnold and White LLP a/k/a Howrey LLP ("Howrey") and Brent Allen ("Allen", together with the Trustee, the "Parties"), as of the date signed below.

RECITALS

A. WHEREAS, on April 11, 2011, certain creditors of Howrey filed an involuntary petition for relief under Chapter 7 of the United States Bankruptcy Code initializing Case No. 11-31376-DM (the "Bankruptcy Case") pending in the United States Bankruptcy Court for the Northern District of California (the "Bankruptcy Court");

B. WHEREAS, on June 6, 2011, the Bankruptcy Court entered an Order for Relief and Converting the Bankruptcy Case to one under Chapter 11;

C. WHEREAS, on October 12, 2011, the Bankruptcy Court entered an Order Approving Appointment of Chapter 11 Trustee whereby the Bankruptcy Court approved the Trustee as the Chapter 11 Trustee in the Bankruptcy Case;

D. WHEREAS, the Trustee has analyzed the excess distribution claims for transfers (including return of capital) made to Allen by Howrey at a time when Howrey was alleged by the Trustee to be insolvent (collectively, the "Excess Distribution Claims");

E. WHEREAS, in May 2015, the Trustee and Allen engaged in arms-length negotiations regarding the settlement of Excess Distribution Claims. On May 21 2015, Allen accepted the Trustee's final settlement offer to resolve all potential claims, including the Excess Distribution Claim, that the Trustee or Howrey may have against Allen in consideration of the facts and circumstances of this matter in order to avoid the costs and uncertainty of litigation.

F. NOW, THEREFORE, in consideration of the promises and the covenants contained herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby mutually acknowledged, the Parties agree as follows.

AGREEMENT

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereby acknowledge and agree as follows:

1. The Parties have agreed that Allen shall pay the Trustee the sum of \$1,500, in a one-time payment (the "Payment"), to resolve all potential claims including the Excess Distribution Claims that the Trustee and/or Howrey has or may have against Allen.

2. Allen has agreed to provide the Payment according to this Agreement in exchange for the releases provided to Allen in this Agreement. Accordingly, within fourteen (14) days after the Effective Date of this Agreement, as defined in Paragraph 17 below, Allen shall transfer the Payment to the Trustee by check or wire transfer to:

a. By check:

Payable to: "Allan B. Diamond, Chapter 11 Trustee of Howrey LLP"
Diamond McCarthy LLP
Attention – Cathy Burrow
Two Houston Center
909 Fannin Street, Suite 1500
Houston, Texas 77010; or

b. By wire transfer:

Allan B. Diamond, Chapter 11 Trustee of Howrey LLP
Account No. 9250393741
Citibank, N.A.
ABA No. 254070116

3. The Trustee represents that it will cause Howrey to treat the Payment as a return of and contribution to the capital of Howrey, and to the extent necessary will use best efforts to allocate net tax losses to Allen in an aggregate amount equal to the Payment.

4. Upon execution of this Agreement, the Trustee will seek the approval of the Bankruptcy Court of this Agreement in accordance with Rule 9019 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"). Allen agrees to reasonably cooperate, if required, in the request for approval of this Agreement from the Bankruptcy Court. This Agreement is expressly contingent upon the approval of the Bankruptcy Court.

5. Upon the Effective Date of this Agreement and receipt of the Payment, the Trustee on its own behalf and on behalf of Howrey, for consideration as enumerated above, hereby releases, acquits, satisfies, and forever discharges Allen of and on account of all manner of action and actions, cause and causes of action, suits, debts, dues, sums of money, accounts, reckonings, bonds, bills, specialties, covenants, contracts, controversies, agreements, promises, variances, trespasses, damages, judgments, executions of claims, claims and demands whatsoever latent or patent, in law or in equity, known or unknown, mature or unmature, that Howrey or the Trustee has ever had, now has, or shall have against Allen, including any Excess Distribution Claims.

6. Upon the Effective Date of this Agreement and after transfer of the Payment to the Trustee, Allen, in his own name and on behalf of his agents, administrators, successors, and assigns, for consideration as enumerated above, hereby releases, acquits, satisfies, and forever discharges Howrey and the Trustee, their successors, predecessors, assigns, representatives, insurers, guarantors, as well as their past and present directors, officers, members, managers, employees, subsidiaries, partners and spouses of partners, parents, affiliates, affiliated companies, joint venture partners, subcontractors, attorneys, and agents, of and on account of all manner of action and actions, cause and causes of action, suits, debts, dues, sums of money, accounts, reckonings, bonds, bills, specialties, covenants, contracts, controversies, agreements, promises, variances, trespasses, damages, judgments, executions of claims, claims and demands

whatsoever latent or patent, in law or in equity, known or unknown, mature or unmature, that Allen has ever had, now has, or shall have against Howrey or the Trustee.

7. In connection with the releases set forth in paragraphs 5 and 6 above, the Parties waive all rights they may have under section 1542 of the California Civil Code, which provides that:

A general release does not extend to claims which the creditor does not know or suspect to exist in his or her favor at the time of executing the release, which if known to him or her must have materially affected his or her settlement with the debtor.

By executing this Agreement, the Parties expressly and forever waive the benefits, protection and rights of California Civil Code section 1542, or any other similar provision of the law of any other jurisdiction, with respect to matters released by the Agreement.

8. Each of the Parties stipulates, agrees and warrants the following: (a) that the terms of this Agreement are reasonable; (b) they will not challenge or contest in any way the capacity or authority of any Party hereto to make the agreements, covenants, waivers, stipulations, and representations set forth herein; (c) the consideration for this Agreement is mutual and adequate.

9. The Parties acknowledge that the Trustee is acting solely in his capacity as the Chapter 11 Trustee of Howrey in this matter and has no personal liability whatsoever with respect to this Agreement or the transactions described herein.

10. This Agreement contains the entire agreement between the Parties with respect to the subject matter hereof and supersedes all previous written or oral agreements, stipulations, understandings, promises or negotiations relating to such subject matter. No Party to this Agreement has made or is relying on (and each Party disclaims the existence or materiality of any representations, warranties, or promises not expressly set forth in this Agreement. This Agreement can be modified only by writing executed by each of the Parties hereto.

11. This Agreement shall be binding on any and all replacements, successors, or assigns of the Trustee, including without limitation a chapter 7 trustee if the Bankruptcy Case is converted to one under chapter 7.

12. Except as otherwise specifically provided for herein, nothing contained in this Agreement shall create any rights, remedies or defenses in favor of any party of interest that is not a party to this Agreement.

13. Each Party hereby submits to the jurisdiction of the Bankruptcy Court for any action, suit or proceeding to enforce this Agreement which involves Howrey or the Trustee and agrees that any such action, suit or proceeding shall be brought in the Bankruptcy Court. Each Party hereby irrevocably waives, to the fullest extent permitted by law, any objection that it may now or hereafter have to the venue of any such action, suit or proceeding brought in such a court related solely to the Agreement and involving Howrey or the Trustee. The Bankruptcy Court shall retain exclusive jurisdiction to enforce the terms of this Agreement as it relates to the Bankruptcy Case.

14. Neither this Agreement, nor any of the terms hereof, nor any negotiations or proceedings in connection herewith shall constitute or be construed as or be deemed to be evidence of an admission on the part of any party of any liability or wrongdoing whatsoever, or the truth or untruth, or merit or lack of merit, of any claim or defense of any party; nor shall this Agreement, or any of the terms hereof, or any negotiations or proceedings in connection herewith, or any performance or forbearance hereunder, be offered or received in evidence or used in any proceeding against any Party, or used in any proceeding, or otherwise, for any purpose whatsoever except with respect to the effectuation and enforcement of this Agreement.

15. This Agreement may be signed in counterparts, which, when taken as a whole, shall constitute one and the same document; and faxed, electronic and emailed signatures shall be deemed originals.

16. This Agreement shall be interpreted, construed, and enforced in accordance with the laws of the State of California (without taking into account conflicts-of-laws principles) and the Bankruptcy Code and Bankruptcy Rules, as applicable.

17. This Agreement shall be effective (the "Effective Date") seven (7) days after Allen receives written notice that the Bankruptcy Court has entered an order approving this Agreement under Bankruptcy Rule 9019.

AGREED:

Dated: ~~May~~ June 3, 2015

June 2
Dated: ~~May~~ __, 2015

Howrey LLP, Debtor

By: 
Allan B. Diamond, Chapter 11 Trustee

Brent Allen


EXHIBIT L

SETTLEMENT AGREEMENT

This Settlement Agreement (the "Agreement") is entered into by and between Allan B. Diamond, in his capacity as the Chapter 11 Trustee (the "Trustee") for Howrey, Simon, Arnold and White LLP a/k/a Howrey LLP ("Howrey") and Gary Fischman ("Fischman", together with the Trustee, the "Parties"), as of the date signed below.

RECITALS

A. WHEREAS, on April 11, 2011, certain creditors of Howrey filed an involuntary petition for relief under Chapter 7 of the United States Bankruptcy Code initializing Case No. 11-31376-DM (the "Bankruptcy Case") pending in the United States Bankruptcy Court for the Northern District of California (the "Bankruptcy Court");

B. WHEREAS, on June 6, 2011, the Bankruptcy Court entered an Order for Relief and Converting the Bankruptcy Case to one under Chapter 11;

C. WHEREAS, on October 12, 2011, the Bankruptcy Court entered an Order Approving Appointment of Chapter 11 Trustee whereby the Bankruptcy Court approved the Trustee as the Chapter 11 Trustee in the Bankruptcy Case;

D. WHEREAS, on October 10, 2011, Fischman filed a proof of claim ("POC #579-1") in the amount of \$198,896.73.

E. WHEREAS, the Trustee has analyzed the excess distribution claims for transfers made to Fischman by Howrey at a time when Howrey was alleged by the Trustee to be insolvent (collectively, the "Excess Distribution Claims").

F. WHEREAS, in May 2015, the Trustee and Fischman engaged in arms-length negotiations regarding the settlement of Excess Distribution Claims. At the end of May 2015, Fischman accepted the Trustee's final settlement offer to resolve all potential claims, including the Excess Distribution Claim, that the Trustee or Howrey may have against Fischman in consideration of the facts and circumstances of this matter in order to avoid the costs and uncertainty of litigation.

G. NOW, THEREFORE, in consideration of the promises and the covenants contained herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby mutually acknowledged, the Parties agree as follows.

AGREEMENT

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereby acknowledge and agree as follows:

1. The Parties have agreed that Fischman shall pay the Trustee the sum of \$1,688, in a one-time payment (the "Payment"), to resolve all potential claims including the Excess Distribution Claims that the Trustee and/or Howrey has or may have against Fischman.

2. Fischman has agreed to provide the Payment according to this Agreement in exchange for the releases provided to Fischman in this Agreement. Accordingly, within five (5) days after the Effective Date of this Agreement, as defined in Paragraph 17 below, Fischman shall transfer the Payment to the Trustee by check or wire transfer to:

a. By check:

Payable to: "Allan B. Diamond, Chapter 11 Trustee of Howrey LLP"
Diamond McCarthy LLP
Attention – Cathy Burrow
Two Houston Center
909 Fannin Street, Suite 1500
Houston, Texas 77010; or

b. By wire transfer:

Allan B. Diamond, Chapter 11 Trustee of Howrey LLP
Account No. 9250393741
Citibank, N.A.
ABA No. 254070116

3. Within five (5) business days of the Effective Date (as defined below) of this Agreement, Fischman shall withdraw POC #579-1 and any other proof of claims that Fischman may have filed in the Bankruptcy case.

4. Upon execution of this Agreement, the Trustee will seek the approval of the Bankruptcy Court of this Agreement in accordance with Rule 9019 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"). Fischman agrees to reasonably cooperate, if required, in the request for approval of this Agreement from the Bankruptcy Court. This Agreement is expressly contingent upon the approval of the Bankruptcy Court.

5. Upon the Effective Date of this Agreement and receipt of the Payment, the Trustee on its own behalf and on behalf of Howrey, for consideration as enumerated above, hereby releases, acquits, satisfies, and forever discharges Fischman of and on account of all manner of action and actions, cause and causes of action, suits, debts, dues, sums of money, accounts, reckonings, bonds, bills, specialties, covenants, contracts, controversies, agreements, promises, variances, trespasses, damages, judgments, executions of claims, claims and demands whatsoever latent or patent, in law or in equity, known or unknown, mature or unmature, that Howrey or the Trustee has ever had, now has, or shall have against Fischman, including any Excess Distribution Claims.

6. Upon the Effective Date of this Agreement and after transfer of the Payment to the Trustee, Fischman, in his own name and on behalf of his agents, administrators, successors, and assigns, for consideration as enumerated above, hereby releases, acquits, satisfies, and forever discharges Howrey and the Trustee, their successors, predecessors, assigns, representatives, insurers, guarantors, as well as their past and present directors, officers, members, managers, employees, subsidiaries, partners and spouses of partners, parents, affiliates,

affiliated companies, joint venture partners, subcontractors, attorneys, and agents, of and on account of all manner of action and actions, cause and causes of action, suits, debts, dues, sums of money, accounts, reckonings, bonds, bills, specialties, covenants, contracts, controversies, agreements, promises, variances, trespasses, damages, judgments, executions of claims, claims and demands whatsoever latent or patent, in law or in equity, known or unknown, mature or unmature, that Fischman has ever had, now has, or shall have against Howrey or the Trustee.

7. In connection with the releases set forth in paragraphs 5 and 6 above, the Parties waive all rights they may have under section 1542 of the California Civil Code, which provides that:

A general release does not extend to claims which the creditor does not know or suspect to exist in his or her favor at the time of executing the release, which if known to him or her must have materially affected his or her settlement with the debtor.

By executing this Agreement, the Parties expressly and forever waive the benefits, protection and rights of California Civil Code section 1542, or any other similar provision of the law of any other jurisdiction, with respect to matters released by the Agreement.

8. Each of the Parties stipulates, agrees and warrants the following: (a) that the terms of this Agreement are reasonable; (b) they will not challenge or contest in any way the capacity or authority of any Party hereto to make the agreements, covenants, waivers, stipulations, and representations set forth herein; (c) the consideration for this Agreement is mutual and adequate.

9. The Parties acknowledge that the Trustee is acting solely in his capacity as the Chapter 11 Trustee of Howrey in this matter and has no personal liability whatsoever with respect to this Agreement or the transactions described herein.

10. This Agreement contains the entire agreement between the Parties with respect to the subject matter hereof and supersedes all previous written or oral agreements, stipulations, understandings, promises or negotiations relating to such subject matter. No Party to this Agreement has made or is relying on (and each Party disclaims the existence or materiality of any representations, warranties, or promises not expressly set forth in this Agreement. This Agreement can be modified only by writing executed by each of the Parties hereto.

11. This Agreement shall be binding on any and all replacements, successors, or assigns of the Trustee, including without limitation a chapter 7 trustee if the Bankruptcy Case is converted to one under chapter 7.

12. Except as otherwise specifically provided for herein, nothing contained in this Agreement shall create any rights, remedies or defenses in favor of any party of interest that is not a party to this Agreement.

13. Each Party hereby submits to the jurisdiction of the Bankruptcy Court for any action, suit or proceeding to enforce this Agreement which involves Howrey or the Trustee and agrees that any such action, suit or proceeding shall be brought in the Bankruptcy Court. Each Party hereby irrevocably waives, to the fullest extent permitted by law, any objection that it may

now or hereafter have to the venue of any such action, suit or proceeding brought in such a court related solely to the Agreement and involving Howrey or the Trustee. The Bankruptcy Court shall retain exclusive jurisdiction to enforce the terms of this Agreement as it relates to the Bankruptcy Case.

14. Neither this Agreement, nor any of the terms hereof, nor any negotiations or proceedings in connection herewith shall constitute or be construed as or be deemed to be evidence of an admission on the part of any party of any liability or wrongdoing whatsoever, or the truth or untruth, or merit or lack of merit, of any claim or defense of any party; nor shall this Agreement, or any of the terms hereof, or any negotiations or proceedings in connection herewith, or any performance or forbearance hereunder, be offered or received in evidence or used in any proceeding against any Party, or used in any proceeding, or otherwise, for any purpose whatsoever except with respect to the effectuation and enforcement of this Agreement.

15. This Agreement may be signed in counterparts, which, when taken as a whole, shall constitute one and the same document; and faxed, electronic and emailed signatures shall be deemed originals.

16. This Agreement shall be interpreted, construed, and enforced in accordance with the laws of the State of California (without taking into account conflicts-of-laws principles) and the Bankruptcy Code and Bankruptcy Rules, as applicable.

17. This Agreement shall be effective (the "Effective Date") seven (7) days after Fischman receives written notice that the Bankruptcy Court has entered an order approving this Agreement under Bankruptcy Rule 9019.

AGREED:

Dated: June 1, 2015

Howrey LLP, Debtor

By 

Allan B. Diamond, Chapter 11 Trustee

Dated: 5/31, 2015

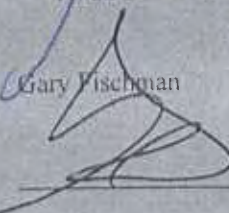

Gary Fischman

EXHIBIT M

SETTLEMENT AGREEMENT

This Settlement Agreement (the "Agreement") is entered into by and between Allan B. Diamond, in his capacity as the Chapter 11 Trustee (the "Trustee") for Howrey, Simon, Arnold and White LLP a/k/a Howrey LLP ("Howrey") and Jeffrey Lenser ("Lenser", together with the Trustee, the "Parties"), as of the date signed below.

RECITALS

A. WHEREAS, on April 11, 2011, certain creditors of Howrey filed an involuntary petition for relief under Chapter 7 of the United States Bankruptcy Code initializing Case No. 11-31376-DM (the "Bankruptcy Case") pending in the United States Bankruptcy Court for the Northern District of California (the "Bankruptcy Court");

B. WHEREAS, on June 6, 2011, the Bankruptcy Court entered an Order for Relief and Converting the Bankruptcy Case to one under Chapter 11;

C. WHEREAS, on October 12, 2011, the Bankruptcy Court entered an Order Approving Appointment of Chapter 11 Trustee whereby the Bankruptcy Court approved the Trustee as the Chapter 11 Trustee in the Bankruptcy Case;

D. WHEREAS, on October 7, 2011, Lenser filed a proof of claim ("POC #718-1") in the amount of \$58,628.61.

E. WHEREAS, on June 4, 2013, the Trustee commenced an adversary proceeding against Lenser (Adv. No. 13-03163, the "Adversary Proceeding") by filing a complaint alleging that Howrey made \$95,842 in transfers to Lenser (including return of capital) at a time when Howrey was insolvent ("Excess Distribution Claims").

F. WHEREAS, Lenser denies that the Trustee has any viable claims.

G. WHEREAS, effective June 4, 2013, the Trustee and Lenser entered into a Tolling Agreement that tolls the Trustee's claims against Lenser.

H. WHEREAS, on July 30, 2013, the Trustee and Lenser filed a joint stipulation dismissing the Trustee's claims against Lenser without prejudice (the "Joint Stipulation").

I. WHEREAS, in May 2015, the Trustee and Lenser engaged in arms-length negotiations regarding settlement of the Excess Distribution Claims. At the end of May 2015, Lenser accepted the Trustee's final settlement offer to resolve all potential claims, including the Excess Distribution Claims, that the Trustee or Howrey had, has or may have against Lenser in consideration of the facts and circumstances of this matter in order to avoid the costs and uncertainty of litigation.

J. NOW, THEREFORE, in consideration of the promises and the covenants contained herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby mutually acknowledged, the Parties agree as follows.

AGREEMENT

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereby acknowledge and agree as follows:

1. The Parties have agreed that Lenser shall pay the Trustee the sum of \$7,000, in a one-time payment (the "Payment"), to resolve all potential claims including the Excess Distribution Claims that the Trustee and/or Howrey has or may have against Lenser.

2. Lenser has agreed to provide the Payment according to this Agreement in exchange for the releases provided to Lenser in this Agreement. Accordingly, within ten (10) days after the Effective Date of this Agreement, as defined in Paragraph 18 below, Lenser shall transfer the Payment to the Trustee by check:

Payable to: "Allan B. Diamond, Chapter 11 Trustee of Howrey LLP"
Diamond McCarthy LLP
Attention – Cathy Burrow
Two Houston Center
909 Fannin Street, Suite 1500
Houston, Texas 77010.

3. Within ten (10) business days of the Effective Date (as defined below) of this Agreement, Lenser shall withdraw POC #718-1 and any other proof of claims that Lenser may have filed in the Bankruptcy case.

4. Within ten (10) business days of receipt of the Payment, the Trustee shall file a dismissal of the Adversary Proceeding against Lenser with prejudice. Lenser agrees to reasonably cooperate, if required, with Trustee in obtaining the dismissal.

5. Upon execution of this Agreement, the Trustee will seek the approval of the Bankruptcy Court of this Agreement in accordance with Rule 9019 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"). Lenser agrees to reasonably cooperate, if required, in the request for approval of this Agreement from the Bankruptcy Court. This Agreement is expressly contingent upon the approval of the Bankruptcy Court.

6. Upon the Effective Date of this Agreement and receipt of the Payment, the Trustee on its own behalf and on behalf of Howrey, for consideration as enumerated above, hereby releases, acquits, satisfies, and forever discharges Lenser of and on account of all manner of action and actions, cause and causes of action, suits, debts, dues, sums of money, accounts, reckonings, bonds, bills, specialties, covenants, contracts, controversies, agreements, promises, variances, trespasses, damages, judgments, executions of claims, claims and demands whatsoever latent or patent, in law or in equity, known or unknown, mature or unmature, that Howrey or the Trustee has ever had, now has, or shall have against Lenser, including any Excess Distribution Claims.

7. Upon the Effective Date of this Agreement and after transfer of the Payment to the Trustee, Lenser, in his own name and on behalf of his agents, administrators, successors, and

assigns, for consideration as enumerated above, hereby releases, acquits, satisfies, and forever discharges Howrey and the Trustee, their successors, predecessors, assigns, representatives, insurers, guarantors, as well as their past and present directors, officers, members, managers, employees, subsidiaries, partners and spouses of partners, parents, affiliates, affiliated companies, joint venture partners, subcontractors, attorneys, and agents, of and on account of all manner of action and actions, cause and causes of action, suits, debts, dues, sums of money, accounts, reckonings, bonds, bills, specialties, covenants, contracts, controversies, agreements, promises, variances, trespasses, damages, judgments, executions of claims, claims and demands whatsoever latent or patent, in law or in equity, known or unknown, mature or unmature, that Lenser has ever had, now has, or shall have against Howrey or the Trustee.

8. In connection with the releases set forth in paragraphs 6 and 7 above, the Parties waive all rights they may have under section 1542 of the California Civil Code, which provides that:

A general release does not extend to claims which the creditor does not know or suspect to exist in his or her favor at the time of executing the release, which if known to him or her must have materially affected his or her settlement with the debtor.

By executing this Agreement, the Parties expressly and forever waive the benefits, protection and rights of California Civil Code section 1542, or any other similar provision of the law of any other jurisdiction, with respect to matters released by the Agreement.

9. Each of the Parties stipulates, agrees and warrants the following: (a) that the terms of this Agreement are reasonable; (b) they will not challenge or contest in any way the capacity or authority of any Party hereto to make the agreements, covenants, waivers, stipulations, releases, and representations set forth herein; (c) the consideration for this Agreement is mutual and adequate.

10. The Parties acknowledge that the Trustee is acting solely in his capacity as the Chapter 11 Trustee of Howrey in this matter and has no personal liability whatsoever with respect to this Agreement or the transactions described herein.

11. This Agreement contains the entire agreement between the Parties with respect to the subject matter hereof and supersedes all previous written or oral agreements, stipulations, understandings, promises or negotiations relating to such subject matter. No Party to this Agreement has made or is relying on (and each Party disclaims the existence or materiality of) any representations, warranties, or promises not expressly set forth in this Agreement. This Agreement can be modified only by writing executed by each of the Parties hereto.

12. This Agreement shall be binding on any and all replacements, successors, or assigns of the Trustee, including without limitation a chapter 7 trustee if the Bankruptcy Case is converted to one under chapter 7.

13. Except as otherwise specifically provided for herein, nothing contained in this Agreement shall create any rights, remedies or defenses in favor of any party of interest that is not a party to this Agreement.

14. Each Party hereby submits to the jurisdiction of the Bankruptcy Court for any action, suit or proceeding to enforce this Agreement which involves Howrey or the Trustee and agrees that any such action, suit or proceeding shall be brought in the Bankruptcy Court. Each Party hereby irrevocably waives, to the fullest extent permitted by law, any objection that it may now or hereafter have to the venue of any such action, suit or proceeding brought in such a court related solely to the Agreement and involving Howrey or the Trustee. The Bankruptcy Court shall retain exclusive jurisdiction to enforce the terms of this Agreement as it relates to the Bankruptcy Case.

15. Neither this Agreement, nor any of the terms hereof, nor any negotiations or proceedings in connection herewith shall constitute or be construed as or be deemed to be evidence of an admission on the part of any party of any liability or wrongdoing whatsoever, or the truth or untruth, or merit or lack of merit, of any claim or defense of any party; nor shall this Agreement, or any of the terms hereof, or any negotiations or proceedings in connection herewith, or any performance or forbearance hereunder, be offered or received in evidence or used in any proceeding against any Party, or used in any proceeding, or otherwise, for any purpose whatsoever except with respect to the effectuation and enforcement of this Agreement.

16. This Agreement may be signed in counterparts, which, when taken as a whole, shall constitute one and the same document; and faxed, electronic and emailed signatures shall be deemed originals.

17. This Agreement shall be interpreted, construed, and enforced in accordance with the laws of the State of California (without taking into account conflicts-of-laws principles) and the Bankruptcy Code and Bankruptcy Rules, as applicable.

18. This Agreement shall be effective (the "Effective Date") seven (7) days after Lenser receives written notice that the Bankruptcy Court has entered an order approving this Agreement under Bankruptcy Rule 9019.

AGREED:

Dated: June 3, 2015

Dated: June 1, 2015

Howrey LLP, Debtor

By: 

Allan B. Diamond, Chapter 11 Trustee

Jeffrey M. Lenser

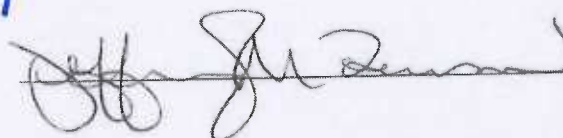


EXHIBIT N

SETTLEMENT AGREEMENT

This Settlement Agreement (the "Agreement") is entered into by and between Allan B. Diamond, in his capacity as the Chapter 11 Trustee (the "Trustee") for Howrey, Simon, Arnold and White LLP a/k/a Howrey LLP ("Howrey"), and Todd McLawhorn ("McLawhorn" together with the Trustee, the "Parties"), as of the date signed below.

RECITALS

A. WHEREAS, on April 11, 2011, certain creditors of Howrey filed an involuntary petition for relief under Chapter 7 of the United States Bankruptcy Code initializing Case No. 11-31376-DM (the "Bankruptcy Case") pending in the United States Bankruptcy Court for the Northern District of California (the "Bankruptcy Court");

B. WHEREAS, on June 6, 2011, the Bankruptcy Court entered an Order for Relief and Converting the Bankruptcy Case to one under Chapter 11;

C. WHEREAS, on October 12, 2011, the Bankruptcy Court entered an Order Approving Appointment of Chapter 11 Trustee whereby the Bankruptcy Court approved the Trustee as the Chapter 11 Trustee in the Bankruptcy Case;

D. WHEREAS, on June 4, 2013, the Trustee commenced an adversary proceeding against McLawhorn (Adv. No. 13-03163, the "Adversary Proceeding") by filing a complaint alleging that Howrey made transfers to McLawhorn (including return of capital) at a time when Howrey was insolvent ("Excess Distribution Claims").

E. WHEREAS, in May 2015, the Trustee and McLawhorn engaged in arms-length negotiations regarding the settlement of the Excess Distribution Claims. At the beginning of June 2015, McLawhorn accepted the Trustee's final settlement offer to resolve all claims and defenses and potential claims and defenses arising out of or related in any way to the Adversary Proceeding and the Claims pursuant to the terms set forth herein, including the Excess Distribution, that the Trustee or Howrey may have against McLawhorn in consideration of the facts and circumstances of this matter in order to avoid the costs and uncertainty of litigation.

AGREEMENT

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereby acknowledge and agree as follows:

1. The Parties have agreed that McLawhorn shall pay the Trustee the sum of \$1,305, in a one-time payment (the "Payment"), to resolve all potential claims that the Trustee and/or Howrey has or may have against McLawhorn.

2. McLawhorn has agreed to provide the Payment according to this Agreement in exchange for the releases provided to McLawhorn in this Agreement. Accordingly, within fourteen (14) days after the Effective Date of this Agreement, as defined in Paragraph 17 below, McLawhorn shall cause a transfer of the Payment to the Trustee by check as follows:

Payable to: "Allan B. Diamond, Chapter 11 Trustee of Howrey LLP"
Diamond McCarthy LLP
Attention – Cathy Burrow
Two Houston Center
909 Fannin Street, Suite 1500
Houston, Texas 77010

3. Within ten (10) business days of receipt of the Payment, the Trustee shall prepare the necessary documents and file them with the Bankruptcy Court to dismiss the Adversary Proceeding with prejudice.

4. Upon execution of this Agreement, the Trustee will seek the approval of the Bankruptcy Court of this Agreement in accordance with Rule 9019 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"). McLawhorn agrees to reasonably cooperate, as needed, in the request for approval of this Agreement from the Bankruptcy Court. This Agreement is expressly contingent upon the approval of the Bankruptcy Court.

5. Upon the Effective Date of this Agreement and receipt of the Payment, the Trustee on its own behalf and on behalf of Howrey, for consideration as enumerated above, hereby releases, acquits, satisfies, and forever discharges McLawhorn of and on account of all manner of action and actions, cause and causes of action, suits, debts, dues, sums of money, accounts, reckonings, bonds, bills, specialties, covenants, contracts, controversies, agreements, promises, variances, trespasses, damages, judgments, executions of claims, claims and demands whatsoever latent or patent, in law or in equity, known or unknown, mature or unmature, that Howrey or the Trustee has ever had, now has, or shall have against McLawhorn, including any Excess Distribution Claims.

6. Upon the Effective Date of this Agreement and after transfer of the Payment to the Trustee, McLawhorn, in his own name and on behalf of his agents, administrators, successors, and assigns, for consideration as enumerated above, hereby releases, acquits, satisfies, and forever discharges Howrey and the Trustee, their successors, predecessors, assigns, representatives, insurers, guarantors, as well as their past and present directors, officers, members, managers, employees, subsidiaries, partners and spouses of partners, parents, affiliates, affiliated companies, joint venture partners, subcontractors, attorneys, and agents, of and on account of all manner of action and actions, cause and causes of action, suits, debts, dues, sums of money, accounts, reckonings, bonds, bills, specialties, covenants, contracts, controversies, agreements, promises, variances, trespasses, damages, judgments, executions of claims, claims and demands whatsoever latent or patent, in law or in equity, known or unknown, mature or unmature, that McLawhorn has ever had, now has, or shall have against Howrey or the Trustee.

7. In connection with the releases set forth in paragraphs 5 and 6 above, the Parties waive all rights they may have under section 1542 of the California Civil Code, which provides that:

A general release does not extend to claims which the creditor does not know or suspect to exist in his or her favor at the time

of executing the release, which if known to him or her must have materially affected his or her settlement with the debtor.

By executing this Agreement, the Parties expressly and forever waive the benefits, protection and rights of California Civil Code section 1542, or any other similar provision of the law of any other jurisdiction, with respect to matters released by the Agreement.

8. Each of the Parties stipulates, agrees and warrants the following: (a) that the terms of this Agreement are reasonable; (b) they will not challenge or contest in any way the capacity or authority of any Party hereto to make the agreements, covenants, waivers, stipulations, and representations set forth herein; (c) the consideration for this Agreement is mutual and adequate.

9. The Parties acknowledge that the Trustee is acting solely in his capacity as the Chapter 11 Trustee of Howrey in this matter and has no personal liability whatsoever with respect to this Agreement or the transactions described herein.

10. This Agreement contains the entire agreement between the Parties with respect to the subject matter hereof and supersedes all previous written or oral agreements, stipulations, understandings, promises or negotiations relating to such subject matter. No Party to this Agreement has made or is relying on (and each Party disclaims the existence or materiality of) any representations, warranties, or promises not expressly set forth in this Agreement. This Agreement can be modified only by writing executed by each of the Parties hereto.

11. This Agreement shall be binding on any and all replacements, successors, or assigns of the Trustee, including without limitation a chapter 7 trustee if the Bankruptcy Case is converted to one under chapter 7.

12. Except as otherwise specifically provided for herein, nothing contained in this Agreement shall create any rights, remedies or defenses in favor of any party of interest that is not a party to this Agreement.

13. Each Party hereby submits to the jurisdiction of the Bankruptcy Court for any action, suit or proceeding to enforce this Agreement which involves Howrey or the Trustee and agrees that any such action, suit or proceeding shall be brought in the Bankruptcy Court. Each Party hereby irrevocably waives, to the fullest extent permitted by law, any objection that it may now or hereafter have to the venue of any such action, suit or proceeding brought in such a court related solely to the Agreement and involving Howrey or the Trustee. The Bankruptcy Court shall retain exclusive jurisdiction to enforce the terms of this Agreement as it relates to the Bankruptcy Case.

14. Neither this Agreement, nor any of the terms hereof, nor any negotiations or proceedings in connection herewith shall constitute or be construed as or be deemed to be evidence of an admission on the part of any party of any liability or wrongdoing whatsoever, or the truth or untruth, or merit or lack of merit, of any claim or defense of any party; nor shall this Agreement, or any of the terms hereof, or any negotiations or proceedings in connection herewith, or any performance or forbearance hereunder, be offered or received in evidence or used in any proceeding against any Party, or used in any proceeding, or otherwise, for any purpose whatsoever except with respect to the effectuation and enforcement of this Agreement.

15. This Agreement may be signed in counterparts, which, when taken as a whole, shall constitute one and the same document; and faxed, electronic and emailed signatures shall be deemed originals.

16. This Agreement shall be interpreted, construed, and enforced in accordance with the laws of the State of California (without taking into account conflicts-of-laws principles) and the Bankruptcy Code and Bankruptcy Rules, as applicable.

17. This Agreement shall be effective (the "Effective Date") seven (7) days after McLawhorn receives written notice that the Bankruptcy Court has entered an order approving this Agreement under Bankruptcy Rule 9019.

AGREED:

Dated: June 3, 2015

Howrey LLP, Debtor

By: 
Alan B. Diamond, Chapter 11 Trustee

Dated: June 3, 2015

Todd McLawhorn



EXHIBIT O

SETTLEMENT AGREEMENT

This Settlement Agreement (the "Agreement") is entered into by and between Allan B. Diamond, in his capacity as the Chapter 11 Trustee (the "Trustee") for Howrey, Simon, Arnold and White LLP a/k/a Howrey LLP ("Howrey"), and Kenneth Donnelly ("Donnelly" together with the Trustee, the "Parties"), as of the date signed below.

RECITALS

A. WHEREAS, on April 11, 2011, certain creditors of Howrey filed an involuntary petition for relief under Chapter 7 of the United States Bankruptcy Code initializing Case No. 11-31376-DM (the "Bankruptcy Case") pending in the United States Bankruptcy Court for the Northern District of California (the "Bankruptcy Court");

B. WHEREAS, on June 6, 2011, the Bankruptcy Court entered an Order for Relief and Converting the Bankruptcy Case to one under Chapter 11;

C. WHEREAS, on October 12, 2011, the Bankruptcy Court entered an Order Approving Appointment of Chapter 11 Trustee whereby the Bankruptcy Court approved the Trustee as the Chapter 11 Trustee in the Bankruptcy Case;

D. WHEREAS, on June 4, 2013, the Trustee commenced an adversary proceeding against Donnelly (Adv. No. 13-03163, the "Adversary Proceeding") by filing a complaint alleging that Howrey made transfers to Donnelly (including return of capital) at a time when Howrey was insolvent ("Excess Distribution Claims").

E. WHEREAS, in May 2015, the Trustee and Donnelly engaged in arms-length negotiations regarding the settlement of the Excess Distribution Claims. At the beginning of June 2015, Donnelly accepted the Trustee's final settlement offer to resolve all claims and defenses and potential claims and defenses arising out of or related in any way to the Adversary Proceeding and the Claims pursuant to the terms set forth herein, including the Excess Distribution, that the Trustee or Howrey may have against Donnelly in consideration of the facts and circumstances of this matter in order to avoid the costs and uncertainty of litigation.

AGREEMENT

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereby acknowledge and agree as follows:

1. The Parties have agreed that Donnelly shall pay the Trustee the sum of \$1,600, in a one-time payment (the "Payment"), to resolve all potential claims that the Trustee and/or Howrey has or may have against Donnelly.

2. Donnelly has agreed to provide the Payment according to this Agreement in exchange for the releases provided to Donnelly in this Agreement. Accordingly, within fourteen (14) days after the Effective Date of this Agreement, as defined in Paragraph 17 below, Donnelly shall cause a transfer of the Payment to the Trustee by check as follows:

Payable to: "Allan B. Diamond, Chapter 11 Trustee of Howrey LLP"
Diamond McCarthy LLP
Attention – Cathy Burrow
Two Houston Center
909 Fannin Street, Suite 1500
Houston, Texas 77010

3. Within ten (10) business days of receipt of the Payment, the Trustee shall prepare the necessary documents and file them with the Bankruptcy Court to dismiss the Adversary Proceeding with prejudice.

4. Upon execution of this Agreement, the Trustee will seek the approval of the Bankruptcy Court of this Agreement in accordance with Rule 9019 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"). Donnelly agrees to reasonably cooperate, as needed, in the request for approval of this Agreement from the Bankruptcy Court. This Agreement is expressly contingent upon the approval of the Bankruptcy Court.

5. Upon the Effective Date of this Agreement and receipt of the Payment, the Trustee on its own behalf and on behalf of Howrey, for consideration as enumerated above, hereby releases, acquits, satisfies, and forever discharges Donnelly of and on account of all manner of action and actions, cause and causes of action, suits, debts, dues, sums of money, accounts, reckonings, bonds, bills, specialties, covenants, contracts, controversies, agreements, promises, variances, trespasses, damages, judgments, executions of claims, claims and demands whatsoever latent or patent, in law or in equity, known or unknown, mature or unmature, that Howrey or the Trustee has ever had, now has, or shall have against Donnelly, including any Excess Distribution Claims.

6. Upon the Effective Date of this Agreement and after transfer of the Payment to the Trustee, Donnelly, in his own name and on behalf of his agents, administrators, successors, and assigns, for consideration as enumerated above, hereby releases, acquits, satisfies, and forever discharges Howrey and the Trustee, their successors, predecessors, assigns, representatives, insurers, guarantors, as well as their past and present directors, officers, members, managers, employees, subsidiaries, partners and spouses of partners, parents, affiliates, affiliated companies, joint venture partners, subcontractors, attorneys, and agents, of and on account of all manner of action and actions, cause and causes of action, suits, debts, dues, sums of money, accounts, reckonings, bonds, bills, specialties, covenants, contracts, controversies, agreements, promises, variances, trespasses, damages, judgments, executions of claims, claims and demands whatsoever latent or patent, in law or in equity, known or unknown, mature or unmature, that Donnelly has ever had, now has, or shall have against Howrey or the Trustee.

7. In connection with the releases set forth in paragraphs 5 and 6 above, the Parties waive all rights they may have under section 1542 of the California Civil Code, which provides that:

A general release does not extend to claims which the creditor does not know or suspect to exist in his or her favor at the time

of executing the release, which if known to him or her must have materially affected his or her settlement with the debtor.

By executing this Agreement, the Parties expressly and forever waive the benefits, protection and rights of California Civil Code section 1542, or any other similar provision of the law of any other jurisdiction, with respect to matters released by the Agreement.

8. Each of the Parties stipulates, agrees and warrants the following: (a) that the terms of this Agreement are reasonable; (b) they will not challenge or contest in any way the capacity or authority of any Party hereto to make the agreements, covenants, waivers, stipulations, and representations set forth herein; (c) the consideration for this Agreement is mutual and adequate.

9. The Parties acknowledge that the Trustee is acting solely in his capacity as the Chapter 11 Trustee of Howrey in this matter and has no personal liability whatsoever with respect to this Agreement or the transactions described herein.

10. This Agreement contains the entire agreement between the Parties with respect to the subject matter hereof and supersedes all previous written or oral agreements, stipulations, understandings, promises or negotiations relating to such subject matter. No Party to this Agreement has made or is relying on (and each Party disclaims the existence or materiality of any representations, warranties, or promises not expressly set forth in this Agreement. This Agreement can be modified only by writing executed by each of the Parties hereto.

11. This Agreement shall be binding on any and all replacements, successors, or assigns of the Trustee, including without limitation a chapter 7 trustee if the Bankruptcy Case is converted to one under chapter 7.

12. Except as otherwise specifically provided for herein, nothing contained in this Agreement shall create any rights, remedies or defenses in favor of any party of interest that is not a party to this Agreement.

13. Each Party hereby submits to the jurisdiction of the Bankruptcy Court for any action, suit or proceeding to enforce this Agreement which involves Howrey or the Trustee and agrees that any such action, suit or proceeding shall be brought in the Bankruptcy Court. Each Party hereby irrevocably waives, to the fullest extent permitted by law, any objection that it may now or hereafter have to the venue of any such action, suit or proceeding brought in such a court related solely to the Agreement and involving Howrey or the Trustee. The Bankruptcy Court shall retain exclusive jurisdiction to enforce the terms of this Agreement as it relates to the Bankruptcy Case.

14. Neither this Agreement, nor any of the terms hereof, nor any negotiations or proceedings in connection herewith shall constitute or be construed as or be deemed to be evidence of an admission on the part of any party of any liability or wrongdoing whatsoever, or the truth or untruth, or merit or lack of merit, of any claim or defense of any party; nor shall this Agreement, or any of the terms hereof, or any negotiations or proceedings in connection herewith, or any performance or forbearance hereunder, be offered or received in evidence or used in any proceeding against any Party, or used in any proceeding, or otherwise, for any purpose whatsoever except with respect to the effectuation and enforcement of this Agreement.

15. This Agreement may be signed in counterparts, which, when taken as a whole, shall constitute one and the same document; and faxed, electronic and emailed signatures shall be deemed originals.

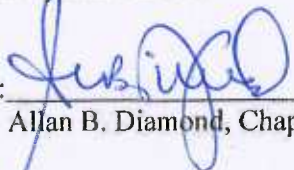
16. This Agreement shall be interpreted, construed, and enforced in accordance with the laws of the State of California (without taking into account conflicts-of-laws principles) and the Bankruptcy Code and Bankruptcy Rules, as applicable.

17. This Agreement shall be effective (the "Effective Date") seven (7) days after Donnelly receives written notice that the Bankruptcy Court has entered an order approving this Agreement under Bankruptcy Rule 9019.

AGREED:

Dated: June 4th, 2015

Howrey LLP, Debtor

By: 
Allan B. Diamond, Chapter 11 Trustee

Dated: June 3, 2015

Kenneth Donnelly

